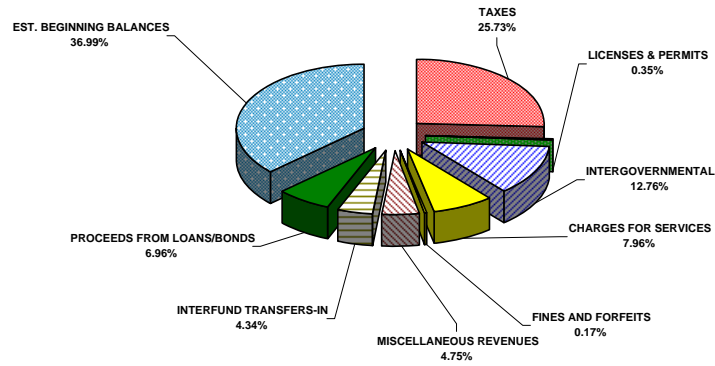


## EXPENDITURES AND REVENUES - ALL FUNDS

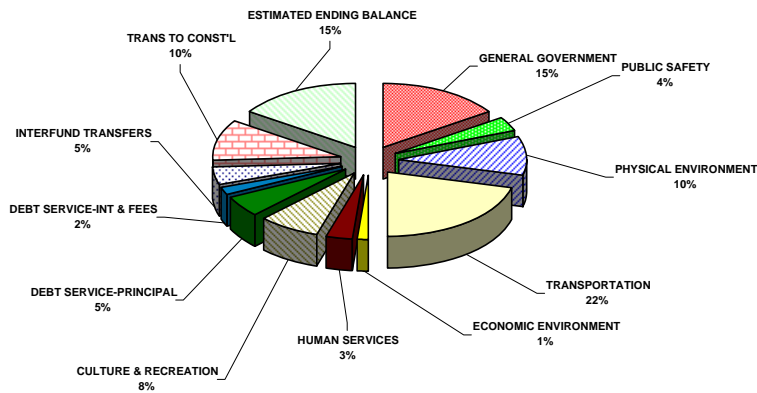
### REVENUES - ALL FUNDS



#### REVENUES:

|                           |                    |
|---------------------------|--------------------|
| TAXES                     | 168,284,115        |
| LICENSES & PERMITS        | 2,271,500          |
| INTERGOVERNMENTAL         | 83,432,949         |
| CHARGES FOR SERVICES      | 52,060,822         |
| FINES AND FORFEITS        | 1,116,083          |
| MISCELLANEOUS REVENUES    | 31,100,177         |
| INTERFUND TRANSFERS-IN    | 28,394,668         |
| PROCEEDS FROM LOANS/BONDS | 45,515,026         |
| EST. BEGINNING BALANCES   | 241,932,737        |
| LESS 5%                   | -12,159,881        |
| <b>TOTAL</b>              | <b>641,948,196</b> |

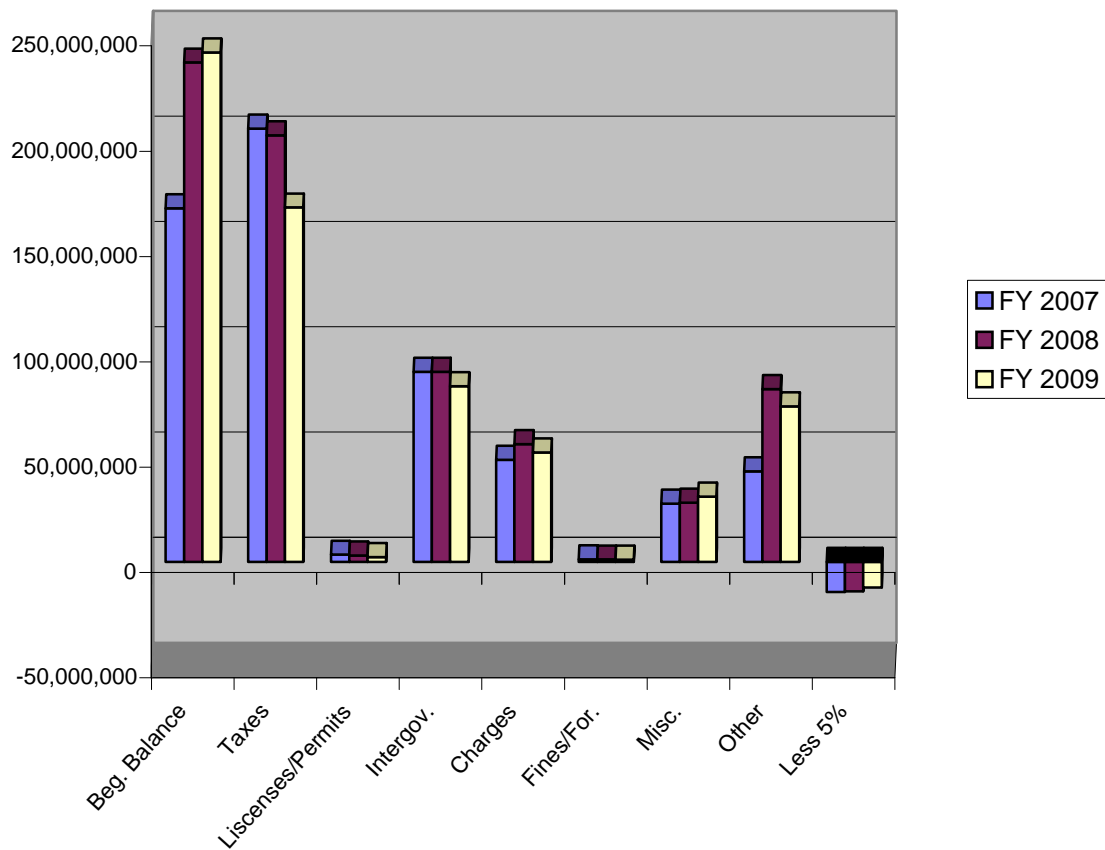
### EXPENDITURES - ALL FUNDS



#### EXPENDITURES:

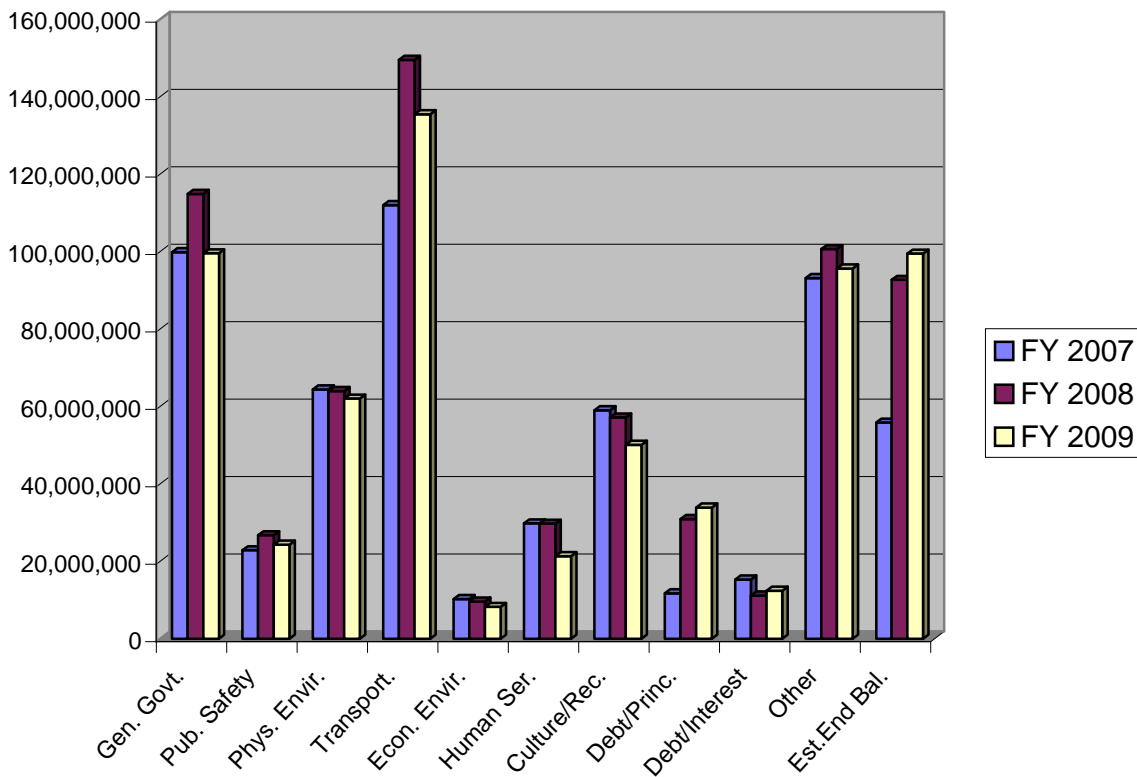
|                          |                    |
|--------------------------|--------------------|
| GENERAL GOVERNMENT       | 99,494,341         |
| PUBLIC SAFETY            | 24,286,838         |
| PHYSICAL ENVIRONMENT     | 61,994,600         |
| TRANSPORTATION           | 135,385,912        |
| ECONOMIC ENVIRONMENT     | 8,206,653          |
| HUMAN SERVICES           | 21,280,276         |
| CULTURE & RECREATION     | 50,068,029         |
| DEBT SERVICE-PRINCIPAL   | 33,863,619         |
| DEBT SERVICE-INT & FEES  | 12,391,674         |
| INTERFUND TRANSFERS      | 29,783,774         |
| TRANS TO CONST'L         | 65,784,799         |
| ESTIMATED ENDING BALANCE | 99,407,681         |
| <b>TOTAL</b>             | <b>641,948,196</b> |

## Revenue Summary FY 2007-2009



| ESTIMATED REVENUES:               | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>Budget | FY 2009<br>Tentative<br>Budget |
|-----------------------------------|------------------------------|------------------------------|--------------------------------|
| <b>EST. BEGINNING BALANCES</b>    | 167,894,355                  | 237,078,988                  | 241,932,737                    |
| TAXES                             | 205,693,004                  | 202,532,624                  | 168,284,115                    |
| LICENSES & PERMITS                | 3,480,000                    | 3,071,500                    | 2,271,500                      |
| INTERGOVERNMENTAL REVENUES        | 90,261,490                   | 90,295,688                   | 83,432,949                     |
| CHARGES FOR SERVICES              | 48,557,590                   | 55,989,814                   | 52,060,822                     |
| FINES AND FORFEITS                | 1,296,140                    | 1,203,083                    | 1,116,083                      |
| MISCELLANEOUS REVENUES            | 27,671,043                   | 28,209,131                   | 31,100,177                     |
| OTHER FINANCING SOURCES           | 42,994,148                   | 82,073,292                   | 73,909,694                     |
| LESS 5%                           | -14,157,262                  | -13,888,777                  | -12,159,881                    |
| <b>TOTAL EST. REVENUE SOURCES</b> | <b>573,690,508</b>           | <b>686,565,343</b>           | <b>641,948,196</b>             |

## Expenditure Summary FY 2007-2009



| ESTIMATED EXPENDITURES:         | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>Budget | FY 2009<br>Tentative<br>Budget |
|---------------------------------|------------------------------|------------------------------|--------------------------------|
| GENERAL GOVERNMENT              | 99,784,552                   | 114,854,782                  | 99,494,341                     |
| PUBLIC SAFETY                   | 22,826,683                   | 26,710,073                   | 24,286,838                     |
| PHYSICAL ENVIRONMENT            | 64,322,669                   | 63,949,964                   | 61,994,600                     |
| TRANSPORTATION                  | 111,917,968                  | 149,433,868                  | 135,385,912                    |
| ECONOMIC ENVIRONMENT            | 10,202,894                   | 9,585,018                    | 8,206,653                      |
| HUMAN SERVICES                  | 29,774,704                   | 29,685,558                   | 21,280,276                     |
| CULTURE & RECREATION            | 58,989,094                   | 57,107,809                   | 50,068,029                     |
| DEBT SERVICE-PRINCIPAL          | 11,731,122                   | 30,889,070                   | 33,863,619                     |
| DEBT SERVICE-INTEREST & FEES    | 15,240,847                   | 11,120,898                   | 12,391,674                     |
| OTHER FINANCING USES            | 93,119,581                   | 100,583,762                  | 95,568,573                     |
| <b>ESTIMATED ENDING BALANCE</b> | <b>55,780,394</b>            | <b>92,644,541</b>            | <b>99,407,681</b>              |
| <b>TOTAL EXPENDITURES,USES</b>  | <b>573,690,508</b>           | <b>686,565,343</b>           | <b>641,948,196</b>             |

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

|                                      | GENERAL                      |                           |                                | SPECIAL REVENUE           |                           |                                | DEBT SERVICE                 |                              |                                |
|--------------------------------------|------------------------------|---------------------------|--------------------------------|---------------------------|---------------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|
|                                      | FUND                         |                           |                                | FUNDS                     |                           |                                | FUNDS                        |                              |                                |
|                                      | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted Budget | FY 2009<br>Tentative<br>Budget | FY 2007<br>Adopted Budget | FY 2008<br>Adopted Budget | FY 2009<br>Tentative<br>Budget | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>Budget | FY 2009<br>Tentative<br>Budget |
| <b>ESTIMATED REVENUES:</b>           |                              |                           |                                |                           |                           |                                |                              |                              |                                |
| <b>EST. BEGINNING BALANCES</b>       | <b>10,364,674</b>            | <b>24,571,296</b>         | <b>46,161,931</b>              | <b>70,242,476</b>         | <b>91,274,571</b>         | <b>79,334,345</b>              | <b>2,843,574</b>             | <b>6,827,975</b>             | <b>14,455,980</b>              |
| TAXES:                               |                              |                           |                                |                           |                           |                                |                              |                              |                                |
| AD VALOREM                           | 103,413,481                  | 108,024,015               | 78,232,773                     | 85,892,736                | 77,425,291                | 79,044,395                     | 2,378,454                    | 2,365,030                    | 1,335,952                      |
| OTHER TAXES & FEES                   | 1,142,460                    | 1,621,436                 | 1,810,232                      | 6,810,061                 | 7,970,880                 | 4,276,331                      | 976,913                      | 870,912                      | 954,432                        |
| LICENSES & PERMITS                   | 60,500                       | 60,500                    | 45,500                         | 140,000                   | 232,000                   | 247,000                        | 0                            | 0                            |                                |
| INTERGOVERNMENTAL REVENUES           | 13,965,122                   | 24,701,789                | 16,063,711                     | 61,619,841                | 45,969,042                | 42,851,317                     | 12,956,817                   | 12,079,572                   | 11,905,627                     |
| CHARGES FOR SERVICES                 | 3,599,119                    | 3,746,124                 | 3,909,564                      | 5,234,641                 | 4,680,946                 | 3,446,794                      | 0                            | 0                            |                                |
| FINES AND FORFEITS                   | 46,000                       | 47,000                    | 48,000                         | 580,673                   | 590,738                   | 502,738                        | 519,467                      | 414,145                      | 414,145                        |
| MISCELLANEOUS REVENUES               | 5,525,614                    | 5,278,769                 | 5,451,129                      | 6,793,123                 | 7,298,566                 | 8,019,627                      | 863,014                      | 853,329                      | 871,033                        |
| OTHER FINANCING SOURCES              |                              |                           |                                |                           |                           |                                |                              |                              |                                |
| INTERFUND TRANSFERS-IN               | 6,381,049                    | 8,211,559                 | 13,329,207                     | 8,201,464                 | 11,936,704                | 6,850,056                      | 7,265,488                    | 6,137,136                    | 4,728,235                      |
| PROCEEDS FROM LOANS/BONDS            | 0                            | 0                         | 0                              | 12,538,283                | 2,222,577                 | 5,622,283                      | 9,171                        | 21,848,908                   | 21,037,308                     |
| INTERNAL SERVICES & OTHER            | 0                            | 0                         | 0                              | 0                         |                           |                                | 155,603                      | 155,426                      |                                |
| LESS 5%                              | -5,639,169                   | -5,935,237                | -4,699,961                     | -5,426,554                | -4,967,995                | -4,697,877                     | -884,141                     | -918,382                     | -785,725                       |
|                                      |                              |                           |                                |                           |                           |                                |                              |                              |                                |
| <b>TOTAL EST. REVENUE SOURCES</b>    | <b>138,858,850</b>           | <b>170,327,251</b>        | <b>160,352,086</b>             | <b>252,626,744</b>        | <b>244,633,320</b>        | <b>225,497,009</b>             | <b>27,084,360</b>            | <b>50,634,051</b>            | <b>54,916,987</b>              |
| <b>ESTIMATED EXPENDITURES:</b>       |                              |                           |                                |                           |                           |                                |                              |                              |                                |
| GENERAL GOVERNMENT                   | 38,796,622                   | 44,586,280                | 38,454,125                     | 16,852,579                | 15,300,437                | 13,956,372                     | 150,494                      | 140,711                      | 141,429                        |
| PUBLIC SAFETY                        | 4,211,006                    | 8,291,133                 | 8,427,341                      | 14,516,506                | 15,328,179                | 14,013,699                     | 0                            | 0                            | 0                              |
| PHYSICAL ENVIRONMENT                 | 5,414,076                    | 5,997,410                 | 4,388,754                      | 17,170,766                | 18,148,086                | 16,559,301                     | 0                            | 0                            | 0                              |
| TRANSPORTATION                       | 3,291,708                    | 4,844,032                 | 3,227,157                      | 98,344,378                | 85,808,729                | 78,935,777                     | 282,455                      | 27,207                       | 28,159                         |
| ECONOMIC ENVIRONMENT                 | 5,043,472                    | 5,480,671                 | 4,686,914                      | 4,573,953                 | 3,675,535                 | 3,056,265                      | 0                            | 0                            | 0                              |
| HUMAN SERVICES                       | 10,928,961                   | 10,776,704                | 6,940,031                      | 18,716,210                | 18,782,858                | 14,272,895                     | 0                            | 0                            | 0                              |
| CULTURE & RECREATION                 | 20,238,363                   | 21,566,721                | 15,898,906                     | 16,199,397                | 15,145,630                | 11,876,971                     | 0                            | 0                            | 100                            |
| DEBT SERVICE-PRINCIPAL               | 273,359                      | 278,078                   | 780,979                        | 1,767,790                 | 1,214,151                 | 2,132,136                      | 8,375,067                    | 28,030,751                   | 29,480,771                     |
| DEBT SERVICE-INTEREST & FEES         | 44,891                       | 198,802                   | 260,690                        | 2,592,650                 | 1,252,559                 | 2,282,883                      | 7,290,644                    | 7,351,622                    | 7,342,559                      |
| <b>TOTAL EXPENDITURES/EXPENSES</b>   | <b>88,242,458</b>            | <b>102,019,831</b>        | <b>83,064,897</b>              | <b>190,734,229</b>        | <b>174,656,164</b>        | <b>157,086,299</b>             | <b>16,098,660</b>            | <b>35,550,291</b>            | <b>36,993,018</b>              |
| OTHER FINANCING USES                 |                              |                           |                                |                           |                           |                                |                              |                              |                                |
| INTERFUND TRANSFERS                  | 14,217,940                   | 14,578,151                | 6,465,461                      | 5,673,514                 | 5,811,584                 | 5,320,977                      | 6,536,049                    | 8,084,559                    | 12,673,207                     |
| TRANSFER TO CONST. OFFICERS          | 21,987,328                   | 25,831,951                | 25,117,166                     | 37,076,906                | 38,081,723                | 40,667,633                     | 0                            | 0                            | 0                              |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>124,447,726</b>           | <b>142,429,933</b>        | <b>114,647,524</b>             | <b>233,484,649</b>        | <b>218,549,471</b>        | <b>203,074,909</b>             | <b>22,634,709</b>            | <b>43,634,850</b>            | <b>49,666,225</b>              |
| <b>ESTIMATED ENDING BALANCE</b>      | <b>14,411,124</b>            | <b>27,897,318</b>         | <b>45,704,562</b>              | <b>19,142,095</b>         | <b>26,083,849</b>         | <b>22,422,100</b>              | <b>4,449,651</b>             | <b>6,999,201</b>             | <b>5,250,762</b>               |
| <b>TOTAL EXPENDITURES,USES</b>       | <b>138,858,850</b>           | <b>170,327,251</b>        | <b>160,352,086</b>             | <b>252,626,744</b>        | <b>244,633,320</b>        | <b>225,497,009</b>             | <b>27,084,360</b>            | <b>50,634,051</b>            | <b>54,916,987</b>              |

**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

|                                      | CAPITAL<br>FUNDS             |                              |                                | ENTERPRISE<br>FUNDS          |                              |                                | INTERNAL SERVICE<br>FUNDS    |                              |                                |
|--------------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|
|                                      | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>Budget | FY 2009<br>Tentative<br>Budget | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>Budget | FY 2009<br>Tentative<br>Budget | FY 2007<br>Adopted<br>Budget | FY 2008<br>Adopted<br>Budget | FY 2009<br>Tentative<br>Budget |
| <b>ESTIMATED REVENUES:</b>           |                              |                              |                                |                              |                              |                                |                              |                              |                                |
| <b>EST. BEGINNING BALANCES</b>       | <b>55,305,096</b>            | <b>90,162,092</b>            | <b>78,208,308</b>              | <b>22,309,163</b>            | <b>15,341,362</b>            | <b>13,784,044</b>              | <b>2,449,648</b>             | <b>4,227,040</b>             | <b>6,300,000</b>               |
| TAXES:                               |                              |                              |                                |                              |                              |                                |                              |                              |                                |
| AD VALOREM                           | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              |
| OTHER TAXES & FEES                   | 3,223,965                    | 2,622,052                    | 1,100,000                      | 100,000                      | 103,000                      | 110,000                        | 0                            | 0                            | 0                              |
| LICENSES & PERMITS                   | 0                            | 0                            | 0                              | 3,179,500                    | 2,679,000                    | 1,979,000                      | 0                            | 0                            | 0                              |
| INTERGOVERNMENTAL REVENUES           | 1,698,510                    | 7,524,085                    | 11,466,021                     | 21,200                       | 21,200                       | 270,030                        | 0                            | 0                            | 0                              |
| CHARGES FOR SERVICES                 | 0                            | 4,464,385                    | 4,464,385                      | 22,617,314                   | 25,595,527                   | 22,737,247                     | 16,909,873                   | 17,289,189                   | 17,289,189                     |
| FINES AND FORFEITS                   | 0                            | 0                            | 0                              | 0                            | 1,200                        | 1,200                          | 0                            | 0                            | 0                              |
| MISCELLANEOUS REVENUES               | 8,721,380                    | 8,113,691                    | 9,714,208                      | 4,603,148                    | 5,441,382                    | 6,720,666                      | 323,514                      | 323,514                      | 323,514                        |
| OTHER FINANCING SOURCES              |                              |                              |                                |                              |                              |                                |                              |                              |                                |
| INTERFUND TRANSFERS-IN               | 5,871,810                    | 4,182,000                    | 925,000                        | 1,501,754                    | 3,708,759                    | 1,922,085                      | 0                            | 0                            | 0                              |
| PROCEEDS FROM LOANS/BONDS            | 449,031                      | 21,103,355                   | 17,633,435                     | 0                            | 1,900,000                    | 1,222,000                      | 0                            | 0                            | 0                              |
| INTERNAL SERVICES & OTHER            | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              |
| LESS 5%                              | -544,889                     | -413,664                     | -230,868                       | -1,326,659                   | -1,329,415                   | -1,430,823                     | -185,235                     | -185,235                     | -185,235                       |
|                                      |                              |                              |                                |                              |                              |                                |                              |                              |                                |
| <b>TOTAL EST. REVENUE SOURCES</b>    | <b>74,724,903</b>            | <b>137,757,996</b>           | <b>123,280,489</b>             | <b>53,005,420</b>            | <b>53,462,015</b>            | <b>47,315,449</b>              | <b>19,497,800</b>            | <b>21,654,508</b>            | <b>23,727,468</b>              |
| <b>ESTIMATED EXPENDITURES:</b>       |                              |                              |                                |                              |                              |                                |                              |                              |                                |
| GENERAL GOVERNMENT                   | 24,981,757                   | 35,734,435                   | 28,022,833                     | 1,595,147                    | 1,647,119                    | 1,659,387                      | 17,159,753                   | 17,188,303                   | 17,136,394                     |
| PUBLIC SAFETY                        | 158,153                      | 158,028                      | 158,028                        | 3,941,018                    | 2,932,733                    | 1,687,770                      | 0                            | 0                            | 0                              |
| PHYSICAL ENVIRONMENT                 | 7,659,396                    | 6,940,441                    | 12,885,971                     | 34,078,431                   | 32,864,027                   | 28,160,574                     | 0                            | 0                            | 0                              |
| TRANSPORTATION                       | 9,988,552                    | 58,743,025                   | 53,192,573                     | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              |
| ECONOMIC ENVIRONMENT                 | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              |
| HUMAN SERVICES                       | 79,183                       | 58,646                       | 0                              | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              |
| CULTURE & RECREATION                 | 18,128,673                   | 15,103,327                   | 17,265,967                     | 3,705,064                    | 4,059,694                    | 3,903,801                      | 0                            | 0                            | 0                              |
| DEBT SERVICE-PRINCIPAL               | 21,397                       | 29,663                       | 173,058                        | 1,206,913                    | 1,205,000                    | 1,209,626                      | 0                            | 0                            | 0                              |
| DEBT SERVICE-INTEREST & FEES         | 0                            | 638,101                      | 773,101                        | 1,096,001                    | 1,018,987                    | 1,244,232                      | 0                            | 0                            | 0                              |
| <b>TOTAL EXPENDITURES/EXPENSES</b>   | <b>61,017,111</b>            | <b>117,405,666</b>           | <b>112,471,531</b>             | <b>45,622,574</b>            | <b>43,727,560</b>            | <b>37,865,390</b>              | <b>17,159,753</b>            | <b>17,188,303</b>            | <b>17,136,394</b>              |
| OTHER FINANCING USES                 |                              |                              |                                |                              |                              |                                |                              |                              |                                |
| INTERFUND TRANSFERS                  | 5,921,147                    | 4,177,392                    | 3,317,771                      | 383,720                      | 2,825,956                    | 835,653                        | 0                            | 0                            | 0                              |
| TRANSFER TO CONST. OFFICERS          | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              | 0                            | 0                            | 0                              |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>66,938,258</b>            | <b>121,583,058</b>           | <b>115,789,302</b>             | <b>46,006,294</b>            | <b>46,553,516</b>            | <b>38,701,043</b>              | <b>17,159,753</b>            | <b>17,188,303</b>            | <b>17,136,394</b>              |
| <b>ESTIMATED ENDING BALANCE</b>      | <b>7,786,645</b>             | <b>16,174,938</b>            | <b>7,491,187</b>               | <b>6,999,126</b>             | <b>6,908,499</b>             | <b>8,614,406</b>               | <b>2,338,047</b>             | <b>4,466,205</b>             | <b>6,591,074</b>               |
| <b>TOTAL EXPENDITURES,USES</b>       | <b>74,724,903</b>            | <b>137,757,996</b>           | <b>123,280,489</b>             | <b>53,005,420</b>            | <b>53,462,015</b>            | <b>47,315,449</b>              | <b>19,497,800</b>            | <b>21,654,508</b>            | <b>23,727,468</b>              |

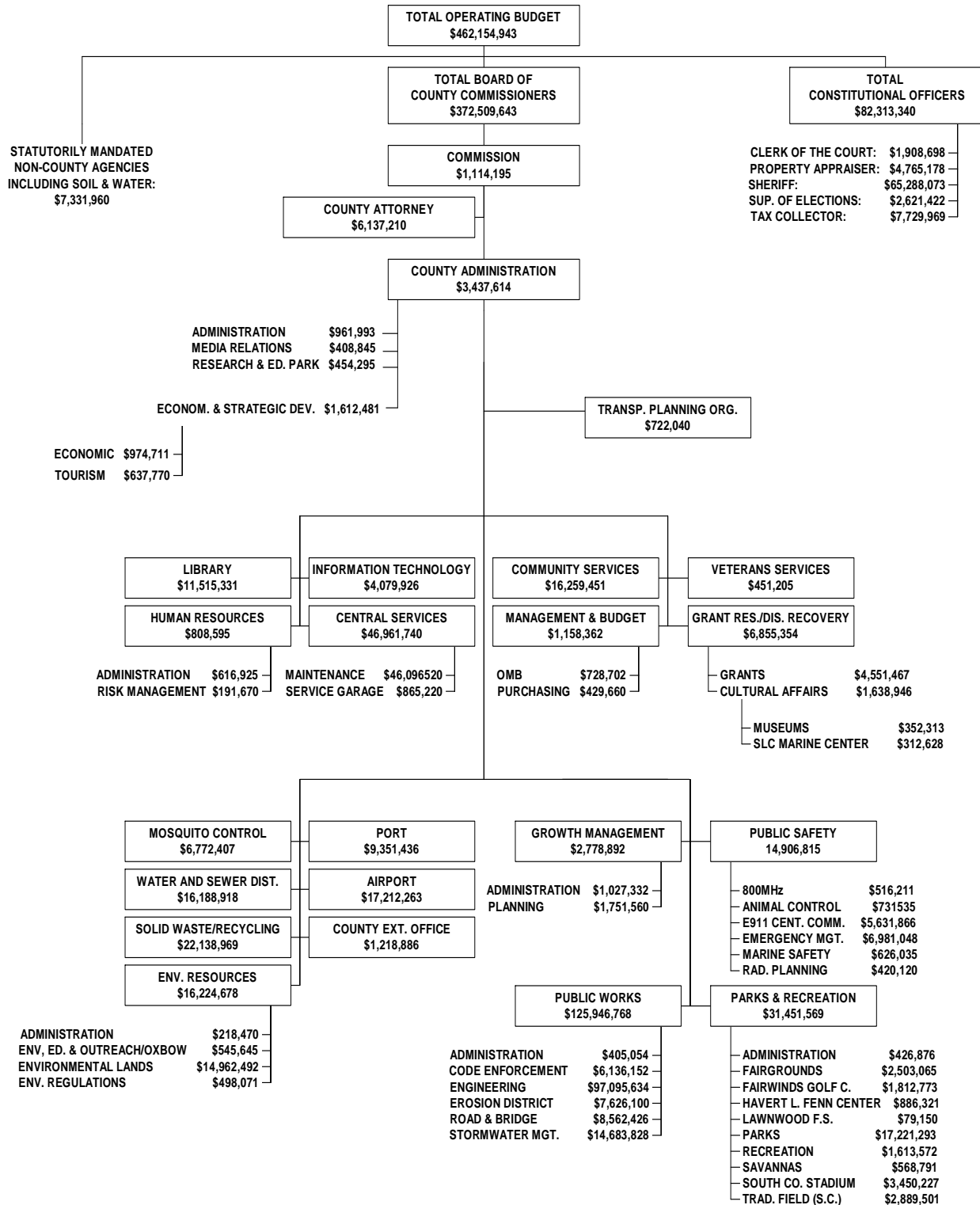
**BUDGET SUMMARY**  
**BOARD OF COUNTY COMMISSIONERS OF ST. LUCIE COUNTY**

|                                      | EXPENDABLE TRUST          |                           |                             | TOTAL ALL                 |                           |                             |
|--------------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-----------------------------|
|                                      | FUNDS                     |                           |                             | FUNDS                     |                           |                             |
|                                      | FY 2007 Adopted<br>Budget | FY 2008<br>Adopted Budget | FY 2009<br>Tentative Budget | FY 2007<br>Adopted Budget | FY 2008 Adopted<br>Budget | FY 2009<br>Tentative Budget |
| <b>ESTIMATED REVENUES:</b>           |                           |                           |                             |                           |                           |                             |
| <b>EST. BEGINNING BALANCES</b>       | <b>4,379,724</b>          | <b>4,674,652</b>          | <b>3,688,129</b>            | <b>167,894,355</b>        | <b>237,078,988</b>        | <b>241,932,737</b>          |
| TAXES:                               |                           |                           |                             |                           |                           |                             |
| AD VALOREM                           | 0                         | 0                         | 0                           | 191,684,671               | 187,814,336               | 158,613,120                 |
| OTHER TAXES & FEES                   | 1,754,934                 | 1,530,008                 | 1,420,000                   | 14,008,333                | 14,718,288                | 9,670,995                   |
| LICENSES & PERMITS                   | 100,000                   | 100,000                   |                             | 3,480,000                 | 3,071,500                 | 2,271,500                   |
| INTERGOVERNMENTAL REVENUES           | 0                         | 0                         | 876,243                     | 90,261,490                | 90,295,688                | 83,432,949                  |
| CHARGES FOR SERVICES                 | 196,643                   | 213,643                   | 213,643                     | 48,557,590                | 55,989,814                | 52,060,822                  |
| FINES AND FORFEITS                   | 150,000                   | 150,000                   | 150,000                     | 1,296,140                 | 1,203,083                 | 1,116,083                   |
| MISCELLANEOUS REVENUES               | 841,250                   | 899,880                   |                             | 27,671,043                | 28,209,131                | 31,100,177                  |
| OTHER FINANCING SOURCES              |                           |                           |                             |                           |                           |                             |
| INTERFUND TRANSFERS-IN               | 601,196                   | 640,085                   | 640,085                     | 29,822,761                | 34,816,243                | 28,394,668                  |
| PROCEEDS FROM LOANS/BONDS            | 19,299                    | 26,783                    |                             | 13,015,784                | 47,101,623                | 45,515,026                  |
| INTERNAL SERVICES & OTHER            | 0                         | 0                         | 0                           | 155,603                   | 155,426                   | 0                           |
| LESS 5%                              | -150,615                  | -138,849                  | -129,392                    | -14,157,262               | -13,888,777               | -12,159,881                 |
| <b>TOTAL EST. REVENUE SOURCES</b>    | <b>7,892,431</b>          | <b>8,096,202</b>          | <b>6,858,708</b>            | <b>573,690,508</b>        | <b>686,565,343</b>        | <b>641,948,196</b>          |
| <b>ESTIMATED EXPENDITURES:</b>       |                           |                           |                             |                           |                           |                             |
| GENERAL GOVERNMENT                   | 248,200                   | 257,497                   | 123,801                     | 99,784,552                | 114,854,782               | 99,494,341                  |
| PUBLIC SAFETY                        | 0                         | 0                         | 0                           | 22,826,683                | 26,710,073                | 24,286,838                  |
| PHYSICAL ENVIRONMENT                 | 0                         | 0                         | 0                           | 64,322,669                | 63,949,964                | 61,994,600                  |
| TRANSPORTATION                       | 10,875                    | 10,875                    | 2,246                       | 111,917,968               | 149,433,868               | 135,385,912                 |
| ECONOMIC ENVIRONMENT                 | 585,469                   | 428,812                   | 463,474                     | 10,202,894                | 9,585,018                 | 8,206,653                   |
| HUMAN SERVICES                       | 50,350                    | 67,350                    | 67,350                      | 29,774,704                | 29,685,558                | 21,280,276                  |
| CULTURE & RECREATION                 | 717,597                   | 1,232,437                 | 1,122,284                   | 58,989,094                | 57,107,809                | 50,068,029                  |
| DEBT SERVICE-PRINCIPAL               | 86,596                    | 131,427                   | 87,049                      | 11,731,122                | 30,889,070                | 33,863,619                  |
| DEBT SERVICE-INTEREST & FEES         | 4,216,661                 | 660,827                   | 488,209                     | 15,240,847                | 11,120,898                | 12,391,674                  |
| <b>TOTAL EXPENDITURES/EXPENSES</b>   | <b>5,915,748</b>          | <b>2,789,225</b>          | <b>2,354,413</b>            | <b>424,790,533</b>        | <b>493,337,040</b>        | <b>446,971,942</b>          |
| OTHER FINANCING USES                 |                           |                           |                             |                           |                           |                             |
| INTERFUND TRANSFERS                  | 1,322,977                 | 1,192,446                 | 1,170,705                   | 34,055,347                | 36,670,088                | 29,783,774                  |
| TRANSFER TO CONST. OFFICERS          | 0                         | 0                         | 0                           | 59,064,234                | 63,913,674                | 65,784,799                  |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>7,238,725</b>          | <b>3,981,671</b>          | <b>3,525,118</b>            | <b>517,910,114</b>        | <b>593,920,802</b>        | <b>542,540,515</b>          |
| <b>ESTIMATED ENDING BALANCE</b>      | <b>653,706</b>            | <b>4,114,531</b>          | <b>3,333,590</b>            | <b>55,780,394</b>         | <b>92,644,541</b>         | <b>99,407,681</b>           |
| <b>TOTAL EXPENDITURES,USES</b>       | <b>7,892,431</b>          | <b>8,096,202</b>          | <b>6,858,708</b>            | <b>573,690,508</b>        | <b>686,565,343</b>        | <b>641,948,196</b>          |

# ST. LUCIE BOARD OF COUNTY COMMISSIONERS

## BUDGET BY DEPARTMENT

### FISCAL YEAR 2008-2009



# ST LUCIE COUNTY SUMMARY OF FY 2009 BUDGET

REVISED 8/22/08

| DEPARTMENT/DIVISION                         | General Fund   |                |             | Other          |                |             | Total          |                |             |
|---------------------------------------------|----------------|----------------|-------------|----------------|----------------|-------------|----------------|----------------|-------------|
|                                             | FY08<br>Budget | FY09<br>Budget | %<br>Change | FY08<br>Budget | FY09<br>Budget | %<br>Change | FY08<br>Budget | FY09<br>Budget | %<br>Change |
| <b>ADMINISTRATIVE</b>                       |                |                |             |                |                |             |                |                |             |
| COMMISSION                                  | 1,119,007      | 1,114,195      | -0.4%       | 15,000         | 0              | -100.0%     | 1,134,007      | 1,114,195      | -1.7%       |
| COUNTY ADMINISTRATOR                        | 1,080,089      | 945,993        | -12.4%      | 16,000         | 16,000         | 0.0%        | 1,096,089      | 961,993        | -12.2%      |
| MEDIA RELATIONS                             | 343,164        | 273,719        | -20.2%      | 130,000        | 135,126        | 3.9%        | 473,164        | 408,845        | -13.6%      |
| RESEARCH & EDUCATION                        | 797,074        | 454,295        | -43.0%      | 0              | 0              | N/A         | 797,074        | 454,295        | -43.0%      |
| GRANT RESOURCES/DIS. RECOVERY               | 368,362        | 273,508        | -25.8%      | 4,293,585      | 4,277,959      | -0.4%       | 4,661,947      | 4,551,467      | -2.4%       |
| COUNTY ATTORNEY                             | 1,759,054      | 1,493,748      | -15.1%      | 0              | 0              | N/A         | 1,759,054      | 1,493,748      | -15.1%      |
| COUNTY ATTORNEY-CRIMINAL JUSTICE            | 200,562        | 151,022        | -24.7%      | 4,720,266      | 4,735,345      | 0.3%        | 4,920,828      | 4,886,367      | -0.7%       |
| MANAGEMENT & BUDGET                         | 751,978        | 740,390        | -1.5%       | 0              | 0              | N/A         | 751,978        | 740,390        | -1.5%       |
| PURCHASING                                  | 680,325        | 429,660        | -36.8%      | 0              | 0              | N/A         | 680,325        | 429,660        | -36.8%      |
| HUMAN RESOURCES                             | 720,293        | 616,925        | -14.4%      | 0              | 0              | N/A         | 720,293        | 616,925        | -14.4%      |
| RISK MANAGEMENT                             | 0              | 0              | N/A         | 296,394        | 191,670        | -35.3%      | 296,394        | 191,670        | -35.3%      |
| INFORMATION TECHNOLOGY                      | 4,734,839      | 3,481,639      | -26.5%      | 606,777        | 598,287        | -1.4%       | 5,341,616      | 4,079,926      | -23.6%      |
| TOURISM                                     | 0              | 0              | N/A         | 647,572        | 637,770        | -1.5%       | 647,572        | 637,770        | -1.5%       |
| <b>CENTRAL SERVICES</b>                     |                |                |             |                |                |             |                |                |             |
| MAINTENANCE CUSTODIAL                       | 7,040,742      | 7,134,914      | 1.3%        | 50,566,275     | 38,961,606     | -22.9%      | 57,607,017     | 46,096,520     | -20.0%      |
| SERVICE GARAGE                              | 1,057,858      | 865,220        | -18.2%      | 0              | 0              | N/A         | 1,057,858      | 865,220        | -18.2%      |
| <b>GROWTH MANAGEMENT</b>                    |                |                |             |                |                |             |                |                |             |
| ADMINISTRATION                              | 121,449        | 85,000         | -30.0%      | 1,396,430      | 942,332        | -32.5%      | 1,517,879      | 1,027,332      | -32.3%      |
| PLANNING                                    | 494,439        | 213,550        | -56.8%      | 2,416,625      | 1,538,010      | -36.4%      | 2,911,064      | 1,751,560      | -39.8%      |
| <b>TPO</b>                                  | 15,848         | 29,427         | 85.7%       | 906,715        | 692,613        | -23.6%      | 922,563        | 722,040        | -21.7%      |
| <b>ECONOMIC &amp; STRATEGIC DEVELOPMENT</b> | 908,807        | 793,031        | -12.7%      | 248,447        | 181,680        | -26.9%      | 1,157,254      | 974,711        | -15.8%      |
| <b>PUBLIC WORKS</b>                         |                |                |             |                |                |             |                |                |             |
| EROSION DISTRICT                            | 0              | 0              | N/A         | 5,630,240      | 7,626,100      | 35.4%       | 5,630,240      | 7,626,100      | 35.4%       |
| STORMWATER MANAGEMENT MSTU                  | 0              | 0              | N/A         | 16,278,593     | 14,683,828     | -9.8%       | 16,278,593     | 14,683,828     | -9.8%       |
| ADMINISTRATION                              | 0              | 0              | N/A         | 515,576        | 405,054        | -21.4%      | 515,576        | 405,054        | -21.4%      |
| ENGINEERING                                 | 303,000        | 303,000        | 0.0%        | 101,476,581    | 96,792,634     | -4.6%       | 101,779,581    | 97,095,634     | -4.6%       |
| ROAD & BRIDGE/DRAINAGE                      | 0              | 0              | N/A         | 3,097,879      | 2,621,684      | -15.4%      | 3,097,879      | 2,621,684      | -15.4%      |
| ROAD & BRIDGE/MAINTENANCE                   | 71,350         | 71,350         | 0.0%        | 5,963,232      | 4,621,770      | -22.5%      | 6,034,582      | 4,693,120      | -22.2%      |
| ROAD & BRIDGE/TRAFFIC                       | 0              | 0              | N/A         | 1,542,920      | 1,247,622      | -19.1%      | 1,542,920      | 1,247,622      | -19.1%      |
| CODE COMPLIANCE                             | 0              | 0              | N/A         | 6,632,449      | 6,136,152      | -7.5%       | 6,632,449      | 6,136,152      | -7.5%       |
| <b>SOIL &amp; WATER</b>                     | 68,882         | 71,570         | 3.9%        | 204,552        | 0              | -100.0%     | 273,434        | 71,570         | -73.8%      |
| <b>SOLID WASTE</b>                          | 0              | 0              | N/A         | 25,681,777     | 22,138,969     | -13.8%      | 25,681,777     | 22,138,969     | -13.8%      |
| <b>COUNTY EXTENSION</b>                     | 1,362,664      | 1,089,779      | -20.0%      | 292,197        | 129,107        | -55.8%      | 1,654,861      | 1,218,886      | -26.3%      |
| <b>COMMUNITY SERVICES</b>                   | 4,692,437      | 3,429,577      | -26.9%      | 21,617,987     | 12,829,874     | -40.7%      | 26,310,424     | 16,259,451     | -38.2%      |
| <b>CULTURAL AFFAIRS</b>                     |                |                |             |                |                |             |                |                |             |
| ADMINISTRATION                              | 345,110        | 244,981        | -29.0%      | 1,442,480      | 1,393,965      | -3.4%       | 1,787,590      | 1,638,946      | -8.3%       |
| MUSEUMS                                     | 679,971        | 267,591        | -60.6%      | 33,134         | 28,522         | -13.9%      | 713,105        | 296,113        | -58.5%      |
| MARINE CENTER                               | 258,249        | 272,428        | 5.5%        | 91,200         | 40,200         | -55.9%      | 349,449        | 312,628        | -10.5%      |
| POST OFFICE MUSEUM                          | 131,229        | 0              | -100.0%     | 1,503,420      | 0              | -100.0%     | 1,634,649      | 0              | -100.0%     |
| UDT SEAL MUSEUM                             | 55,502         | 56,200         | 1.3%        | 0              | 0              | N/A         | 55,502         | 56,200         | 1.3%        |
| <b>VETERANS</b>                             | 561,801        | 451,205        | -19.7%      | 0              | 0              | N/A         | 561,801        | 451,205        | -19.7%      |
| <b>PUBLIC SAFETY</b>                        |                |                |             |                |                |             |                |                |             |
| ANIMAL CONTROL                              | 0              | 0              | N/A         | 699,220        | 731,535        | 4.6%        | 699,220        | 731,535        | 4.6%        |
| EMERGENCY MANAGEMENT                        | 323,841        | 372,262        | 15.0%       | 7,657,411      | 6,608,786      | -13.7%      | 7,981,252      | 6,981,048      | -12.5%      |
| CENTRAL COMMUNICATIONS                      | 0              | 0              | N/A         | 5,659,529      | 5,631,866      | -0.5%       | 5,659,529      | 5,631,866      | -0.5%       |
| RADIOLOGICAL PLANNING                       | 0              | 0              | N/A         | 338,586        | 420,120        | 24.1%       | 338,586        | 420,120        | 24.1%       |
| MARINE SAFETY                               | 811,357        | 626,035        | -22.8%      | 0              | 0              | N/A         | 811,357        | 626,035        | -22.8%      |
| 800 MHz                                     | 0              | 0              | N/A         | 580,013        | 516,211        | -11.0%      | 580,013        | 516,211        | -11.0%      |
| <b>PARKS AND RECREATION</b>                 |                |                |             |                |                |             |                |                |             |
| ADMINISTRATION                              | 699,048        | 426,876        | -38.9%      | 229,000        | 0              | -100.0%     | 928,048        | 426,876        | -54.0%      |
| HAVERT L. FENN CENTER                       | 574,655        | 539,821        | -6.1%       | 5,000          | 346,500        | 6830.0%     | 579,655        | 886,321        | 52.9%       |
| LAWNWOOD FOOTBALL STADIUM                   | 6,056          | -24,750        | -508.7%     | 80,900         | 103,900        | 28.4%       | 86,956         | 79,150         | -9.0%       |
| SOUTH COUNTY STADIUM                        | 18,670         | 38,421         | 105.8%      | 171,115        | 3,411,806      | 1893.9%     | 189,785        | 3,450,227      | 1718.0%     |
| PARKS                                       | 6,242,447      | 5,768,254      | -7.6%       | 12,709,655     | 11,453,039     | -9.9%       | 18,952,102     | 17,221,293     | -9.1%       |
| SAVANNAS                                    | 350,060        | 352,924        | 0.8%        | 326,578        | 215,867        | -33.9%      | 676,638        | 568,791        | -15.9%      |
| RECREATION                                  | 1,942,377      | 1,232,245      | -36.6%      | 503,192        | 381,327        | -24.2%      | 2,445,569      | 1,613,572      | -34.0%      |
| FAIRGROUNDS                                 | 1,102,846      | 147,895        | -86.6%      | 2,184,600      | 2,355,170      | 7.8%        | 3,287,446      | 2,503,065      | -23.9%      |
| GOLF COURSE                                 | 150,000        | 0              | -100.0%     | 1,807,774      | 1,812,773      | 0.3%        | 1,957,774      | 1,812,773      | -7.4%       |
| TRADITION FIELD                             | 558,683        | 516,574        | -7.5%       | 2,540,584      | 2,372,927      | -6.6%       | 3,099,267      | 2,889,501      | -6.8%       |



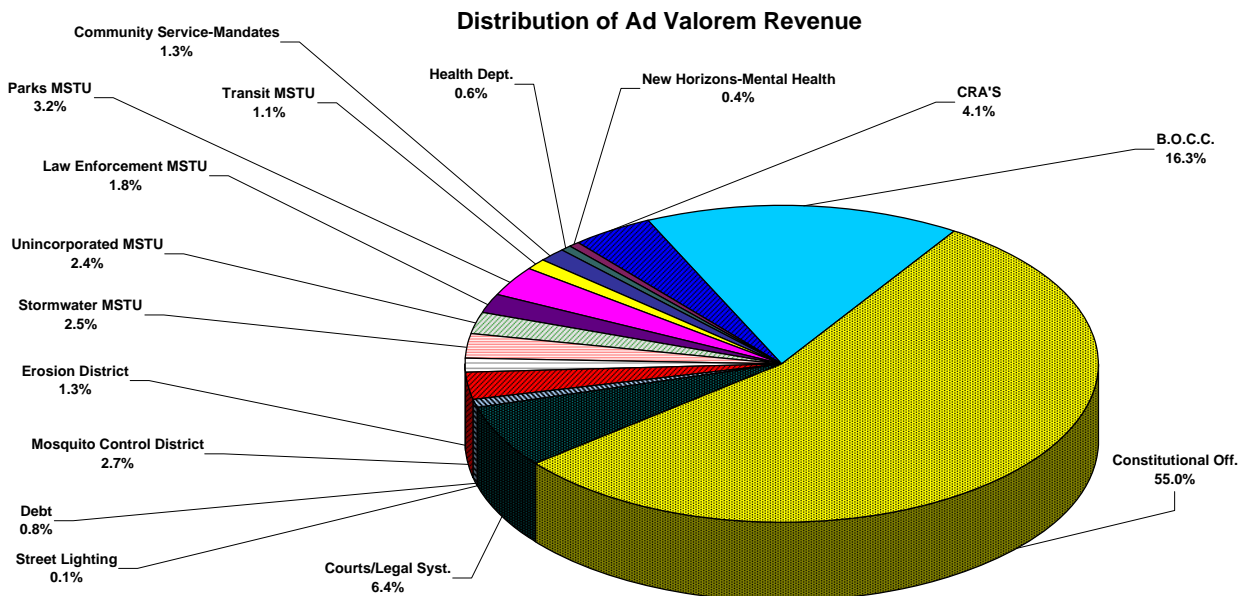
**ST LUCIE COUNTY  
SUMMARY OF FY 2009 BUDGET**

REVISED 8/22/08

| DEPARTMENT/DIVISION            | General Fund      |                   |               | Other              |                    |              | Total              |                    |              |
|--------------------------------|-------------------|-------------------|---------------|--------------------|--------------------|--------------|--------------------|--------------------|--------------|
|                                | FY08<br>Budget    | FY09<br>Budget    | %<br>Change   | FY08<br>Budget     | FY09<br>Budget     | %<br>Change  | FY08<br>Budget     | FY09<br>Budget     | %<br>Change  |
| <b>LIBRARY</b>                 | 5,257,266         | 4,478,486         | -14.8%        | 5,096,378          | 7,036,845          | 38.1%        | 10,353,644         | 11,515,331         | 11.2%        |
| <b>MOSQUITO CONTROL</b>        | 0                 | 0                 | N/A           | 7,850,079          | 6,772,407          | -13.7%       | 7,850,079          | 6,772,407          | -13.7%       |
| <b>PORT &amp; AIRPORT</b>      |                   |                   |               |                    |                    |              |                    |                    |              |
| AIRPORT                        | 2,037,704         | 0                 | -100.0%       | 16,672,914         | 17,212,263         | 3.2%         | 18,710,618         | 17,212,263         | -8.0%        |
| PORT                           | 3,694,817         | 1,831,016         | -50.4%        | 5,228,607          | 7,520,420          | 43.8%        | 8,923,424          | 9,351,436          | 4.8%         |
| <b>UTILITIES</b>               | 94,540            | 93,213            | -1.4%         | 18,643,137         | 16,095,705         | -13.7%       | 18,737,677         | 16,188,918         | -13.6%       |
| <b>ENVIRONMENTAL RESOURCES</b> |                   |                   |               |                    |                    |              |                    |                    |              |
| EDUCATION & OUTREACH/OXBOW     | 595,027           | 289,995           | -51.3%        | 878,386            | 255,650            | -70.9%       | 1,473,413          | 545,645            | -63.0%       |
| ENVIRONMENTAL LANDS            | 2,416,773         | 1,786,886         | -26.1%        | 7,087,283          | 13,175,606         | 85.9%        | 9,504,056          | 14,962,492         | 57.4%        |
| ENVIRONMENTAL RESOURCES ADMIN  | 184,678           | 218,470           | 18.3%         | 0                  | 0                  | N/A          | 184,678            | 218,470            | 18.3%        |
| ENVIRONMENTAL REGULATIONS      | 0                 | 0                 | N/A           | 853,931            | 498,071            | -41.7%       | 853,931            | 498,071            | -41.7%       |
| <b>GRAND TOTAL</b>             | <b>57,784,930</b> | <b>44,048,540</b> | <b>-23.8%</b> | <b>356,068,175</b> | <b>328,532,673</b> | <b>-7.7%</b> | <b>401,837,027</b> | <b>372,581,213</b> | <b>-7.3%</b> |

**DISTRIBUTION OF AD VALOREM TAX REVENUES  
FISCAL YEAR 2008 - 2009**

|                                                                      |                                              |           |               |
|----------------------------------------------------------------------|----------------------------------------------|-----------|---------------|
| 1                                                                    | TOTAL AD VALOREM TAX REVENUE *               |           | 150,342,839   |
| 2                                                                    | ALLOCATIONS/FEEES TO CONSTITUTIONAL OFFICERS |           | \$82,629,124  |
| 3                                                                    | COURTS AND LEGAL SYSTEM                      |           | 9,659,506     |
| 4                                                                    | CRA'S                                        |           |               |
|                                                                      | CITY OF PORT ST. LUCIE                       | 2,000,000 |               |
|                                                                      | CITY OF FORT PIERCE                          | 4,200,000 |               |
|                                                                      | TOTAL CRA'S                                  |           | 6,200,000     |
| 5                                                                    | COMMUNITY SERVICES-MANDATES                  |           |               |
|                                                                      | HEALTH CARE RESP. ACT                        | 150,000   |               |
|                                                                      | MEDICAID HOSPITAL                            | 1,280,000 |               |
|                                                                      | MEDICAID NURSING HOMES                       | 500,000   |               |
|                                                                      | PAUPER BURIALS                               | 25,000    |               |
|                                                                      | TOTAL CS-MANDATE                             |           | 1,955,000     |
| 6                                                                    | HEALTH DEPARTMENT                            |           | 964,782       |
| 7                                                                    | NEW HORIZONS-MENTAL HEALTH                   |           | 673,606       |
| 8                                                                    | STREET LIGHTING DISTRICTS                    |           | 104,034       |
| 9                                                                    | VOTED DEBT SERVICE                           |           | 1,269,154     |
| 10                                                                   | MOSQUITO DISTRICT                            |           | 4,103,359     |
| 11                                                                   | EROSION DISTRICT                             |           | 1,896,863     |
| 12                                                                   | STORMWATER MSTU                              |           | 3,710,437     |
| 13                                                                   | UNINCORPORATED SERVICES MSTU                 |           | 3,611,618     |
| 14                                                                   | LAW ENFORCEMENT MSTU                         |           | 2,753,613     |
| 15                                                                   | PARKS MSTU                                   |           | 4,743,184     |
| 16                                                                   | TRANSPORTATION MSTU                          |           | 1,708,203     |
| 17                                                                   | SUB-TOTAL                                    |           | \$125,982,482 |
| 18                                                                   | NET AVAILABLE FOR BOARD ALLOCATIONS          |           | \$24,360,357  |
| * Total anticipated Ad Valorem revenue less statutorily mandated 5%. |                                              |           |               |



**CONSTITUTIONAL OFFICERS BUDGETS  
FISCAL YEAR 2008 - 2009**

| CONSTITUTIONAL OFFICER                 | BOCC ALLOCATION<br>(AD VALOREM) | OTHER FUNDING     | TOTAL BUDGET |
|----------------------------------------|---------------------------------|-------------------|--------------|
| <b>SUPERVISOR OF ELECTIONS</b>         |                                 |                   |              |
| BUDGET ALLOCATION                      | \$2,621,422                     |                   | \$2,621,422  |
| ADDITIONAL SUPPORT                     | <u>237,034</u>                  |                   |              |
| <b>TOTAL</b>                           | 2,858,456                       |                   |              |
| <b>CLERK OF CIRCUIT COURT</b>          |                                 |                   |              |
| BUDGET ALLOCATION                      | 1,908,698                       | <b>SEE NOTE 3</b> | 1,908,698    |
| ADDITIONAL SUPPORT                     | <u>0</u>                        |                   |              |
| <b>TOTAL</b>                           | 1,908,698                       |                   |              |
| <b>PROPERTY APPRAISER (SEE NOTE 1)</b> |                                 |                   |              |
| BUDGET ALLOCATION                      | 4,765,178                       |                   | 4,765,178    |
| ADDITIONAL SUPPORT                     | <u>78,750</u>                   |                   |              |
| <b>TOTAL</b>                           | 4,843,928                       |                   |              |
| <b>TAX COLLECTOR (SEE NOTE 1)</b>      |                                 |                   |              |
| BUDGET ALLOCATION                      | 7,729,969                       |                   | 7,729,969    |
| ADDITIONAL SUPPORT                     | <u>0</u>                        |                   |              |
| <b>TOTAL</b>                           | 7,729,969                       |                   |              |
| <b>SHERIFF</b>                         |                                 |                   |              |
| BUDGET ALLOCATION                      | 65,288,073                      |                   | 65,288,073   |
| ADDITIONAL SUPPORT                     | <u><b>SEE NOTE 2</b></u>        |                   |              |
| <b>TOTAL</b>                           | <u>65,288,073</u>               |                   |              |
| <b>TOTAL</b>                           | <b>\$82,629,124</b>             |                   |              |

Under the Florida Constitution, the above listed agency heads are independently elected in counties that have not adopted home rule referendum. There are statutory provisions that require the Board of County Commissioners to provide direct and/or indirect support for the operations of these agencies. They are not reflected on the County organizational chart, or in the departmental summaries, because they are not county departments.

**NOTE 1**     *The Property Appraiser & Tax Collector receive funding from the Board based on 'Fees for Services'.*

**NOTE 2**     *The Sheriff receives revenue from the School Board for providing School Resource Officers, from fees generated by the IRCC Crime Lab, and from grants.*

**NOTE 3**     *The Clerk of Court has an additional fee supported budget which is not submitted to the county.*

**ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS**

**CONSTITUTIONAL OFFICERS (ELECTED)**

|                                   | <b>2004-2005</b>     | <b>2005-2006</b>     | <b>2006-2007</b>     | <b>2007-2008</b>     | <b>2008-2009</b>     | <b>AMOUNT</b>        | <b>%</b>             |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   | <u><b>ACTUAL</b></u> | <u><b>ACTUAL</b></u> | <u><b>BUDGET</b></u> | <u><b>BUDGET</b></u> | <u><b>BUDGET</b></u> | <u><b>CHANGE</b></u> | <u><b>CHANGE</b></u> |
| <b>CLERK OF THE CIRCUIT COURT</b> | 3,598,370            | 1,935,226            | 2,114,178            | 2,027,444            | 1,908,698            | -118,746             | -5.86%               |
| <b>TAX COLLECTOR</b>              | 4,597,666            | 5,694,107            | 8,012,295            | 8,357,608            | 7,729,969            | -627,639             | -7.51%               |
| <b>PROPERTY APPRAISER</b>         | 3,505,056            | 3,837,964            | 4,441,320            | 4,612,918            | 4,765,178            | 152,260              | 3.30%                |
| <b>SUPERVISOR OF ELECTIONS</b>    | 2,227,695            | 2,585,863            | 2,882,753            | 2,621,422            | 2,621,422            | 0                    | 0.00%                |
| <b>SHERIFF</b>                    | 45,478,965           | 50,821,346           | 59,494,355           | 63,634,073           | 65,288,073           | 1,654,000            | 2.60%                |
| <b>TOTAL EXPENDITURES:</b>        | <b>59,407,752</b>    | <b>64,874,506</b>    | <b>76,944,901</b>    | <b>81,253,465</b>    | <b>82,313,340</b>    | <b>1,059,875</b>     | <b>1.30%</b>         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>2004-2005</b>     | <b>2005-2006</b>     | <b>2006-2007</b>     | <b>2007-2008</b>     | <b>2008-2009</b>     | <b>AMOUNT</b>        | <b>%</b>             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u><b>ACTUAL</b></u> | <u><b>ACTUAL</b></u> | <u><b>BUDGET</b></u> | <u><b>BUDGET</b></u> | <u><b>BUDGET</b></u> | <u><b>CHANGE</b></u> | <u><b>CHANGE</b></u> |
| <b>CLERK OF THE CIRCUIT COURT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      |                      |                      |                      |                      |                      |                      |
| <p>The Clerk of the Courts serves as the clerk, accountant, and auditor for the Board of County Commissioners. The Clerk submits a budget to the Board by May 1st of each year. The Clerk's budget consists of two parts. The first deals with the Clerk's 'Finance' responsibilities to the Board. This is incorporated into the county budget review process and is subject to approval by the Board. The second part concerns the Clerk's responsibilities as Clerk of the Courts. This portion is supported by fees imposed on individuals by the court system. Clerk of Circuit Court budget reduction is because the Clerk did not submit a budget for the non-court related budgets only Clerk to the Board (Finance). These are now budgeted out of excess fees.</p> |                      |                      |                      |                      |                      |                      |                      |
| Clerk to the Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,833,834            | 1,935,226            | 2,114,178            | 2,027,444            | 1,908,698            | -118,746             | -5.86%               |
| Clerk of Circuit Court                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>1,764,536</u>     | <u>0</u>             | <u>0</u>             | <u>0</u>             | <u>0</u>             | <u>0</u>             | <u>0.00%</u>         |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3,598,370</b>     | <b>1,935,226</b>     | <b>2,114,178</b>     | <b>2,027,444</b>     | <b>1,908,698</b>     | <b>-118,746</b>      | <b>-5.86%</b>        |

**TAX COLLECTOR**

The Tax Collector is the constitutional officer charged with collecting all ad valorem taxes levied by the Board, special taxing districts, school board and all municipalities. The Tax Collector's budget is supported by commissions based on the tax levied. The budget is submitted to the Department of Revenue (DOR) by August 1st of each year with a copy sent to the Board. Once DOR reviews and approves the budget, no officer, Board of commission may modify it without DOR permission. (F.S. 195.087) Fees collected in excess of those required for the budget are returned to the taxing jurisdiction that paid them.

|              |                  |                  |                  |                  |                  |                 |               |
|--------------|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
| <b>TOTAL</b> | <b>4,597,666</b> | <b>5,694,107</b> | <b>8,012,295</b> | <b>8,357,608</b> | <b>7,729,969</b> | <b>-627,639</b> | <b>-7.51%</b> |
|--------------|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2004-2005     | 2005-2006     | 2006-2007     | 2007-2008     | 2008-2009     | AMOUNT        | %             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>CHANGE</u> | <u>CHANGE</u> |
| <b>PROPERTY APPRAISER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |               |               |               |               |               |               |
| Officer in charge of determining the value of all county property. The Property Appraiser's budget is supported by fees for services charged to each entity for which tax is collected (except the school board and municipalities, which are paid by the county). The fees are based on the approved budget, and allocated based on prior year tax collections. His estimated budget is submitted to Department of Revenue on June 1st. A copy is provided to the county at the same time. D.O.R. notifies the county of its tentative budget decisions by July 15; the Appraiser or Board may submit information for D.O.R. to consider prior to its final decision on or before August 15. The departments budget decisions may be appealed to the Governor and Cabinet. The actual amounts reflect the fees paid by the county. The budgeted amounts are the Board's portion of the Property Appraiser's budget. |               |               |               |               |               |               |               |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3,505,056     | 3,837,964     | 4,441,320     | 4,612,918     | 4,765,178     | 152,260       | 3.30%         |
| <b>SUPERVISOR OF ELECTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |               |               |               |               |               |               |
| Officer in charge of implementation of the state election laws. The Supervisor of Elections submits her budget to the County on May 1st of each year. The budget is incorporated into the county budget review process and is subject to approval by the Board of County Commissioners. In the event the Board disagrees with the budget, the Board may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget. If her budget has been modified, the Board must notified her in writing of its action to specific items amended. The Supervisor of Elections budget is supported by ad valorem taxes in the General Fund. Due to Election Year, increase of \$41,175 placed in Contingency .                                                                                                                                                                                      |               |               |               |               |               |               |               |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,227,695     | 2,585,863     | 2,882,753     | 2,621,422     | 2,621,422     | 0             | 0.00%         |
| <b>SHERIFF</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |               |               |               |               |               |               |
| Chief law enforcement officer for the county. The Sheriff submits his budget to the County on May 1st of each year. The budget is incorporated into the county budget review process and is subject to approval by the Board of Commissioners. In the event there is a disagreement between the Sheriff and the Board, it may be resolved by the Governor and Cabinet. The Sheriff has limited revenues from non-ad valorem resources. The majority of his budget is supported by ad valorem taxes; both tax and other revenue supporting the Sheriff's budget are budgeted in the Law Enforcement (Fine & Forfeiture) Fund. Budgets excludes Hurricanes. The 2008 and 2009 budgets includes funding for School Resource Officers. The 2009 Budget includes School Crossing Guards also.                                                                                                                             |               |               |               |               |               |               |               |
| Judicial                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,285,290     | 2,639,628     | 3,083,263     | 3,719,265     | 3,424,569     | -294,696      | -7.92%        |
| Law Enforcement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 24,632,651    | 27,186,724    | 30,733,033    | 30,728,005    | 31,598,091    | 870,086       | 2.83%         |
| Correction/Detention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 18,561,024    | 20,994,994    | 25,417,270    | 27,986,803    | 28,611,413    | 624,610       | 2.23%         |
| School Resource Officers (Law Enforcement) added by the Board                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0             | 0             | 0             | 1,200,000     | 1,500,000     | 300,000       | 25.00%        |
| School Crossing Guards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0             | 0             | 0             | 0             | 154,000       | 154,000       | 0.00%         |
| Budget Reduction and Amendments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0             | 0             | 260,789       | 0             | 0             | 0             | 0.00%         |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 45,478,965    | 50,821,346    | 59,494,355    | 63,634,073    | 65,288,073    | 1,654,000     | 2.60%         |

**COURTS AND LEGAL SYSTEM  
FISCAL YEAR 2008 - 2009**

| AGENCY                                                                               | TOTAL<br>BUDGET |
|--------------------------------------------------------------------------------------|-----------------|
| 1 COURT ADMINISTRATOR                                                                | \$1,886,555     |
| 2 GUARDIAN AD LITEM                                                                  | 420,000         |
| 3 JUVENILE DETENTION                                                                 | 2,661,122       |
| 4 JUVENILE ASSESSMENT PROGRAM                                                        | 325,366         |
| 5 CRIMINAL JUSTICE                                                                   | 1,899,879       |
| 6 STATE ATTORNEY                                                                     | 858,759         |
| 7 PUBLIC DEFENDER                                                                    | 344,851         |
| 8 MEDICAL EXAMINER                                                                   | 506,640         |
| 9 OTHER COURT COSTS                                                                  | 2,413,097       |
| 10 LESS ADJUSTMENTS FOR NON-AD VALOREM<br>CONTRIBUTIONS (FEES, OTHER COUNTIES, ETC.) | (1,656,763)     |
| TOTAL                                                                                | \$9,659,506     |

The County is mandated by State Statute to provide support with local tax resources for various aspects of the Court and other agencies related to the legal system. While the majority of the resources for these agencies come from other sources, there is a significant direct cost to the County.

Certain costs of the Court Administrators, Guardian Ad Litem, and Medical Examiners office are shared by the counties in the 19th Judicial District (St Lucie, Martin, Indian River and Okeechobee).

**ST. LUCIE COUNTY BOARD OF COUNTY COMMISSIONERS**

**STATUTORILY MANDATED NON-COUNTY AGENCIES**

|                                     | 2004-2005        | 2005-2006        | 2006-2007        | 2007-2008        | 2008-2009        | AMOUNT          | %             |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
|                                     | <u>ACTUAL</u>    | <u>ACTUAL</u>    | <u>BUDGET</u>    | <u>BUDGET</u>    | <u>BUDGET</u>    | <u>CHANGE</u>   | <u>CHANGE</u> |
| <b>COURT ADMINISTRATOR</b>          | 539,762          | 588,971          | 789,329          | 932,279          | 732,064          | -200,215        | -21.48%       |
| <b>STATE ATTORNEY</b>               | 1,475,206        | 1,093,156        | 1,217,809        | 1,034,951        | 858,759          | -176,192        | -17.02%       |
| <b>MEDICAL EXAMINER</b>             | 452,477          | 400,368          | 461,154          | 446,966          | 506,640          | 59,674          | 13.35%        |
| <b>PUBLIC DEFENDER</b>              | 246,099          | 322,633          | 403,933          | 397,050          | 344,851          | -52,199         | -13.15%       |
| <b>PUBLIC HEALTH (HEALTH DEPT.)</b> | 1,046,500        | 1,026,500        | 1,178,000        | 1,071,980        | 964,782          | -107,198        | -10.00%       |
| <b>MENTAL HEALTH</b>                | 648,010          | 680,411          | 748,452          | 748,452          | 673,606          | -74,846         | -10.00%       |
| <b>JUVENILE DETENTION</b>           | 470,819          | 1,900,121        | 2,744,031        | 2,661,122        | 2,661,122        | 0               | 0.00%         |
| <b>JUVENILE ASSESSMENT PROGRAM</b>  | 25,697           | 308,364          | 351,209          | 377,866          | 325,366          | -52,500         | -13.89%       |
| <b>GUARDIAN AD LITEM</b>            | 51,703           | 99,125           | 182,678          | 222,750          | 193,200          | -29,550         | -13.27%       |
| <b>TOTAL EXPENDITURES:</b>          | <b>4,956,273</b> | <b>6,419,649</b> | <b>8,076,595</b> | <b>7,893,416</b> | <b>7,260,390</b> | <b>-633,026</b> | <b>-8.02%</b> |

|                            | 2004-2005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2005-2006     | 2006-2007     | 2007-2008     | 2008-2009     | AMOUNT        | %             |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                            | <u>ACTUAL</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <u>ACTUAL</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>BUDGET</u> | <u>CHANGE</u> | <u>CHANGE</u> |
| <b>COURT ADMINISTRATOR</b> | <p>Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." The four counties share costs pursuant to an interlocal agreement. This is St. Lucie County's portion of the funding including IT Recording Fees. SLC amount includes G&amp;A percent and excludes Trust Funds.</p> |               |               |               |               |               |               |
| <b>TOTAL</b>               | 539,762                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 588,971       | 789,329       | 932,279       | 732,064       | -200,215      | -21.48%       |
| <b>STATE ATTORNEY</b>      | <p>Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." This summary includes IT costs. An additional \$71,031 is carried forward in Central Services budget for State Attorney's Building Maintenance.</p>                                                                 |               |               |               |               |               |               |
| <b>TOTAL</b>               | 1,475,206                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1,093,156     | 1,217,809     | 1,034,951     | 858,759       | -176,192      | -17.02%       |
| <b>MEDICAL EXAMINER</b>    | <p>FS406.08 provides that "Fees, salaries and expenses may be paid from the general fund or any other funds under the control of the Board of County Commissioners. The district medical examiner shall submit an annual budget to the Board of County Commissioners. Expenses within the 19th Judicial District are shared among the four counties bases on services provided to each county". Budget shown is net of fund balance forward.</p>                                                                                              |               |               |               |               |               |               |
| <b>TOTAL</b>               | 452,477                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 400,368       | 461,154       | 446,966       | 506,640       | 59,674        | 13.35%        |
| <b>PUBLIC DEFENDER</b>     | <p>Effective July 1, 2004, Article V, revision 7 of the State Constitution requires counties to "fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities." In addition to the budget requested by the Public Defender, the county's budget includes \$42,000 for Utilities that the County is responsible for paying.</p>                                                      |               |               |               |               |               |               |
| <b>TOTAL</b>               | 246,099                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 322,633       | 403,933       | 397,050       | 344,851       | -52,199       | -13.15%       |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2004-2005     | 2005-2006      | 2006-2007      | 2007-2008      | 2008-2009      | AMOUNT         | %              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>ACTUAL</u> | <u>ACTUAL</u>  | <u>BUDGET</u>  | <u>BUDGET</u>  | <u>BUDGET</u>  | <u>CHANGE</u>  | <u>CHANGE</u>  |
| <b>PUBLIC HEALTH UNIT (HEALTH DEPT)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |                |                |                |                |                |                |
| FS154.001 provides that "the Legislature intends that the public health needs of the several counties be provided through contractual arrangements between the state and each county." FS 154.01(2) provides that "A functional system of public health unit services shall be established which shall include the following three levels of service environmental Health Services", Communicable disease control services", and "Primary care services", each to be funded by "available federal, state and local funds." FS 154.01(5) provides for "funding for construction or expansion of projects to public health units." FS154.011 provides that "It is the intent of the legislature that all 67 counties offer primary care services ...for...qualified low-income persons." St. Lucie County supports it's public health unit on a contractual basis.                                                                                                                                                                                                               |               |                |                |                |                |                |                |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,046,500     | 1,026,500      | 1,178,000      | 1,071,980      | 964,782        | -107,198       | -10.00%        |
| <b>MENTAL HEALTH (NEW HORIZONS)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |                |                |                |                |                |                |
| Mental Heath Services are provided over a four county area - St. Lucie, Martin, Indian River, and Okeechobee - by New Horizons, Inc., a non profit corporation. There are two parts to the corporations budget: a basic part, which is supported by State appropriations and a required local match, and an additional part, which is supported by grants and other resources that the corporation may obtain. The local match portion of the basic budget can be provided by any local funding resource, which may include county government, cities, the United Way, or other local public or private organizations. While New Horizons presents it's total budget to all four counties, there is no formal agreement as to funding allocations; each county may fund at whatever level it chooses. In the event that county funding combined with other local resources is not sufficient to provide the required 25% local match, state funding for the four county area may be reduced. The amount shown does not include contracts for law enforcement related programs. |               |                |                |                |                |                |                |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 648,010       | 680,411        | 748,452        | 748,452        | 673,606        | -74,846        | -10.00%        |
| <b>JUVENILE DETENTION AND ASSESSMENT PROGRAMS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |                |                |                |                |                |                |
| Effective October 1, 2004, Florida Statute 985.2155 will require counties to have a joint obligation with the State to financially support the detention care provided for juveniles. "Each county shall incorporate into its annual county budget sufficient funds to pay its costs of detention care for juveniles who reside in that county for the period of time prior to final court disposition."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |                |                |                |                |                |                |
| Juvenile Detention                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 470,819       | 1,900,121      | 2,744,031      | 2,661,122      | 2,661,122      | 0              | 0.00%          |
| Juvenile Assessment Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <u>25,697</u> | <u>308,364</u> | <u>351,209</u> | <u>377,866</u> | <u>325,366</u> | <u>-52,500</u> | <u>-13.89%</u> |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 496,516       | 2,208,485      | 3,095,240      | 3,038,988      | 2,986,488      | -52,500        | -1.73%         |
| <b>GUARDIAN AD LITEM</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |                |                |                |                |                |                |
| Effective October 1, 2004, as a result of article V revision 7, Counties must fund certain costs associated with the Guardian Ad Litem Program. These costs are shared with the other counties in the 19th circuit. The amount shown represents St. Lucie County's portion of the cost Including IT Recording Fees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |                |                |                |                |                |                |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 51,703        | 99,125         | 182,678        | 222,750        | 193,200        | -29,550        | -13.27%        |



| COMMUNITY AGENCIES<br>BUDGET ALLOCATIONS FY 2008/2009 |                    |                    |                      |                    |
|-------------------------------------------------------|--------------------|--------------------|----------------------|--------------------|
| AGENCIES                                              | FY08<br>BUDGET     | FY 09<br>REQUESTED | FY 09<br>RECOMMENDED | FY 09<br>TENTATIVE |
| <b>ARC of St. Lucie County</b>                        |                    |                    |                      |                    |
| Vehicle Match                                         | \$10,000           | \$9,000            | \$9,000              | \$9,000            |
| After School Program for Children with Disabilities   | \$62,838           | \$56,554           | \$56,554             | \$56,554           |
| Substance Abuse/Mental Health Match                   | \$0                | \$0                | \$0                  | \$0                |
| Subtotal ARC                                          | \$72,838           | \$65,554           | \$65,554             | \$65,554           |
| <b>Council On Aging</b>                               |                    |                    |                      |                    |
| CCE 001-6900                                          | \$49,673           | \$50,130           | \$50,130             | \$50,130           |
| OAA 001-6900                                          | \$93,344           | \$98,834           | \$98,834             | \$98,834           |
| SEC5310 New                                           | \$15,000           | \$0                | \$0                  | \$0                |
| TRIP Grant Match                                      | \$37,959           | \$0                | \$0                  | \$0                |
| Subtotal Council on Aging                             | \$195,976          | \$148,964          | \$148,964            | \$148,964          |
| <b>Health Department</b>                              |                    |                    |                      |                    |
| Current Program                                       | \$1,071,980        | \$964,782          | \$964,782            | \$964,782          |
| <b>Healthy Start</b>                                  | \$57,600           | \$51,840           | \$51,840             | \$51,840           |
| <b>211 Information Crisis Services</b>                | \$17,500           | \$15,750           | \$15,750             | \$15,750           |
| <b>New Horizons</b>                                   |                    |                    |                      |                    |
| County Match                                          | \$748,452          | \$673,606          | \$673,606            | \$673,606          |
| <b>Shared Srvs-Executive Rd Table</b>                 |                    |                    |                      |                    |
| Executive Rd Table                                    | \$48,000           | \$43,200           | \$43,200             | \$43,200           |
| <b>Treasure Coast Homeless Srvs</b>                   | \$25,000           | \$22,500           | \$22,500             | \$22,500           |
| <b>Weed and Seed (50/50 City of Ft. Pierce Match)</b> | \$0                | \$0                | \$0                  | \$0                |
| <b>Counseling and Recovery Center</b>                 | \$0                | \$0                | \$0                  | \$0                |
| <b>TOTAL CS AGENCIES</b>                              | <b>\$2,237,346</b> | <b>\$1,986,196</b> | <b>\$1,986,196</b>   | <b>\$1,986,196</b> |
| <b><u>OTHER AGENCIES:</u></b>                         |                    |                    |                      |                    |
| <b>Economic Development Corp.</b>                     | \$100,000          | \$150,000          | \$150,000            | \$150,000          |
| <b>- Matching Grant</b>                               | \$100,000          | \$0                | \$0                  | \$0                |
| <b>EDC Total</b>                                      | \$200,000          | \$150,000          | \$150,000            | \$150,000          |
| <b>TOTAL OF ALL REQUESTS</b>                          | <b>\$2,437,346</b> | <b>\$2,136,196</b> | <b>\$2,136,196</b>   | <b>\$2,136,196</b> |

# WORKSHEET ANALYSIS OF ROLL-BACK MILLAGE RATE FOR FISCAL YEAR 2008-2009

|                                                                       | A             | B                  | C                  | D                 | E                  | F              | G                  | H               | I              |
|-----------------------------------------------------------------------|---------------|--------------------|--------------------|-------------------|--------------------|----------------|--------------------|-----------------|----------------|
| FUND                                                                  | 2007-2008     | 2007-2008          | 2007-2008          | 2008-2009         | 2008-2009          | 2008-2009      | 2008-2009          | PRIOR           | 2008-2009      |
| NAME                                                                  | MILLAGE       | TAXES              | TAXES<br>Less TIF  | ROLL-BACK<br>RATE | ROLL-BACK<br>TAXES | MILLAGE        | TAXES              | YEAR'S<br>VALUE | GROSS<br>VALUE |
| <b>COUNTYWIDE MILLAGE</b>                                             |               |                    |                    |                   |                    |                |                    |                 |                |
| GENERAL FUND                                                          | 4.2299        | 108,091,208        | 103,594,476        | 5.1786            | 111,785,687        | 3.6173         | 78,082,773         | 25,554,081,157  | 21,585,926,832 |
| FINE & FORFEITURE                                                     | 1.9352        | 49,452,258         | 47,409,543         | 2.3700            | 51,158,214         | 2.5478         | 54,996,624         | 25,554,081,157  | 21,585,926,832 |
| EROSION CONTROL - ZONE E                                              | 0.0925        | 2,363,753          | 2,363,753          | 0.1131            | 2,441,900          | 0.0925         | 1,996,698          | 25,554,081,157  | 21,585,926,832 |
| <b>SUB-TOTAL COUNTYWIDE MILLAGE</b>                                   | <b>6.2576</b> | <b>159,907,219</b> | <b>153,367,772</b> | <b>7.6617</b>     | <b>165,385,800</b> | <b>6.2576</b>  | <b>135,076,095</b> |                 |                |
| MOSQUITO DISTRICT                                                     | 0.2036        | 5,120,487          | 5,120,487          | 0.2491            | 5,285,135          | 0.2036         | 4,319,325          | 25,149,738,776  | 21,214,757,111 |
| <b>MAX. TOTAL COUNTYWIDE MILLAGE</b>                                  | <b>6.4612</b> | <b>165,027,706</b> | <b>158,488,259</b> | <b>7.9109</b>     | <b>170,670,935</b> | <b>6.4612</b>  | <b>139,395,420</b> |                 |                |
| <b>MUNICIPAL SERVICE TAXING UNITS</b>                                 |               |                    |                    |                   |                    |                |                    |                 |                |
| <b>STREET LIGHTING DISTRICTS</b>                                      |               |                    |                    |                   |                    |                |                    |                 |                |
| SLD #1 - RIVER PARK 1                                                 | 0.2117        | 35,454             | 35,454             | 0.2748            | 35,613             | 0.2117         | 27,434             | 167,475,156     | 129,590,710    |
| SLD #2 - RIVER PARK 2                                                 | 0.3863        | 7,701              | 7,701              | 0.5871            | 7,916              | 0.4660         | 6,283              | 19,936,294      | 13,482,475     |
| SLD #3 - HARMONY HEIGHTS                                              | 0.4561        | 3,618              | 3,618              | 0.6239            | 3,699              | 0.4561         | 2,704              | 7,933,271       | 5,928,086      |
| SLD #4 - HARMONY HEIGHTS                                              | 0.3415        | 6,602              | 6,602              | 0.4737            | 6,672              | 0.3415         | 4,810              | 19,331,026      | 14,083,952     |
| SLD #5 - SHERATON PLAZA                                               | 0.3948        | 7,205              | 7,205              | 0.4931            | 7,215              | 0.3948         | 5,776              | 18,249,282      | 14,630,011     |
| SLD #6 - SUNLAND GARDENS                                              | 0.3534        | 8,844              | 8,844              | 0.4919            | 9,154              | 0.3534         | 6,577              | 25,025,291      | 18,610,076     |
| SLD #7 - SUNRISE PARK                                                 | 0.4819        | 2,906              | 2,906              | 0.5929            | 2,906              | 0.4819         | 2,362              | 6,029,948       | 4,901,727      |
| SLD #8 - PARADISE PARK                                                | 0.7638        | 11,892             | 11,892             | 1.0691            | 12,473             | 0.7638         | 8,911              | 15,569,631      | 11,667,011     |
| SLD #9 - HOLIDAY PINES                                                | 0.1651        | 12,962             | 12,962             | 0.2086            | 13,072             | 0.1651         | 10,345             | 78,511,256      | 62,657,055     |
| SLD #10 - THE GROVE                                                   | 0.1029        | 3,567              | 3,567              | 0.1502            | 3,567              | 0.1029         | 2,444              | 34,666,649      | 23,747,162     |
| SLD #11 - BLAKELY SUBDIVISION                                         | 1.2925        | 2,349              | 2,349              | 1.5059            | 2,349              | 1.2925         | 2,016              | 1,817,337       | 1,559,890      |
| SLD #12 - INDIAN RIVER ESTATES                                        | 0.0743        | 15,138             | 15,138             | 0.1076            | 15,622             | 0.0743         | 10,783             | 203,738,014     | 145,124,033    |
| SLD #13 - QUEENS COVE                                                 | 0.0633        | 4,562              | 4,562              | 0.0749            | 4,622              | 0.0874         | 5,395              | 72,062,561      | 61,731,748     |
| SLD #16 - PALM GROVE                                                  | 0.3990        | 11,151             | 11,151             | 0.6230            | 11,151             | 0.3990         | 7,141              | 27,947,877      | 17,898,087     |
| SLD #126 - SOUTHERN OAKS ESTATES                                      | 0.4626        | 2,923              | 2,923              | 0.5365            | 2,923              | 0.4626         | 2,521              | 6,319,216       | 5,448,555      |
| <b>OTHER MUNICIPAL SERVICE TAXING UNITS</b>                           |               |                    |                    |                   |                    |                |                    |                 |                |
| UNINCORPORATED SERVICES                                               | 0.4605        | 4,365,285          | 4,365,285          | 0.5379            | 4,440,785          | 0.4605         | 3,801,703          | 9,479,446,536   | 8,255,597,591  |
| STORMWATER                                                            | 0.4731        | 4,484,726          | 4,484,726          | 0.5526            | 4,562,292          | 0.4731         | 3,905,723          | 9,479,446,536   | 8,255,597,591  |
| LAW ENFORCEMENT                                                       | 0.3511        | 3,328,234          | 3,328,234          | 0.4101            | 3,385,797          | 0.3511         | 2,898,540          | 9,479,446,536   | 8,255,597,591  |
| PARKS MSTU                                                            | 0.2313        | 5,910,659          | 5,910,659          | 0.2829            | 6,106,068          | 0.2313         | 4,992,825          | 25,554,081,157  | 21,585,926,832 |
| TRANSPORTATION MSTU                                                   | 0.0833        | 2,128,655          | 2,128,655          | 0.1019            | 2,199,029          | 0.0833         | 1,798,108          | 25,554,081,157  | 21,585,926,832 |
| MEADOWOOD                                                             | 0.2866        | 22,388             | 22,388             | 0.3840            | 23,902             | 0.2866         | 17,840             | 78,115,036      | 62,247,244     |
| PALM LAKE GARDENS                                                     | 0.2452        | 4,938              | 4,938              | 0.3042            | 4,972              | 0.2452         | 4,007              | 20,140,436      | 16,341,806     |
| <i>MAXIMUM UNINCORPORATED MILLAGE</i>                                 | <i>2.5772</i> |                    |                    | <i>3.0065</i>     |                    | <i>2.5772</i>  |                    |                 |                |
| <b>TOTAL AGGREGATE MILLAGE</b>                                        | <b>7.2556</b> | <b>185,409,465</b> | <b>178,870,018</b> | <b>8.9416</b>     | <b>193,012,723</b> | <b>7.2695</b>  | <b>156,919,668</b> | 25,554,081,157  | 21,585,926,832 |
| <b>AGGREGATE MILLAGE INCREASE (DECREASE)</b>                          |               |                    |                    |                   |                    | <b>0.0139</b>  |                    |                 |                |
| <b>INCREASE (DECREASE) OVER ROLL-BACK</b>                             |               |                    |                    |                   |                    | <b>-1.6721</b> |                    |                 |                |
| <b>PERCENT INCREASE(DECREASE) IN AGGREGATE MILLAGE OVER ROLL-BACK</b> |               |                    |                    |                   |                    | <b>-18.70%</b> |                    |                 |                |
| <b>DEBT SERVICE FUNDS</b>                                             |               |                    |                    |                   |                    |                |                    |                 |                |
| ENVIRONMENTAL LAND                                                    | 0.0823        | 2,120,799          | 2,120,799          |                   |                    | 0.0459         | 1,000,329          | 25,769,119,327  | 21,793,668,809 |
| PORT PROPERTY BOND                                                    | 0.0154        | 396,844            | 396,844            |                   |                    | 0.0154         | 335,623            | 25,769,119,327  | 21,793,688,809 |
| <b>TOTAL DEBT SERVICE FUNDS</b>                                       |               | <b>2,517,643</b>   |                    |                   |                    |                | <b>1,335,952</b>   |                 |                |
| <b>GRAND TOTAL OF TAXES</b>                                           |               | <b>187,927,108</b> |                    |                   |                    |                | <b>158,255,620</b> |                 |                |

NOTES: (1) The property values are as certified by the Property Appraiser.

## Explanations

### 2007-2008 MILLAGE

This figure represents the millage that was approved for the previous fiscal year. It is interpreted as dollars per thousand.

### 2007-2008 TAXES

This is the computed taxes derived by multiplying the 2007-2008 Millage by the Prior Years Value and then dividing by 1000.

### 2008-2009 ROLLBACK RATE

The Rollback Rate is the millage that would have to be levied in 2008-2009 to produce the same computed tax revenue as last year. The calculation is 2007-2008 Taxes (less TIF) divided by 2008-2009 Adjusted Value (less TIF) and multiplied by 1000.

### 2008-2009 ROLLBACK TAXES

Rollback Taxes is the amount of computed taxes that would be generated in 2008-2009 if the millage imposed was the 2007-2008 Rollback Rate. The formula is: 2008-2009 Rollback Rate multiplied by the 2008-2009 Gross Value and then divided by 1000.

### 2008-2009 MILLAGE

This figure represents the millage for the 2008-2009 fiscal year. It is interpreted as dollars per thousand.

### 2008-2009 TAXES

This is derived by multiplying the 2008-2009 Millage by the 2008-2009 Gross Value and then dividing by 1000.

### PRIOR YEARS VALUE

This is the prior years Final Value as determined by the Office of the Property Appraiser.

### 2008-2009 GROSS VALUE

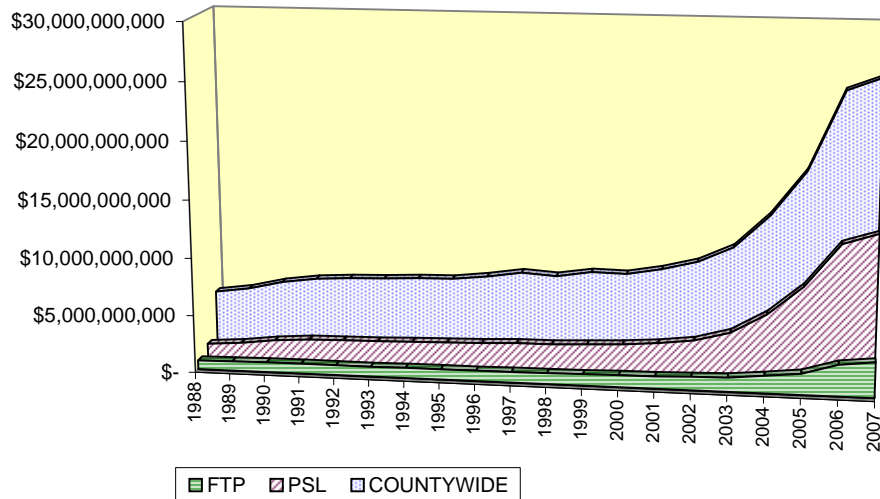
This is the 2008-2009 fiscal year Gross Value as determined by the Office of the Property Appraiser.

**Note: Your calculations may vary slightly from those on this form due to rounding.**

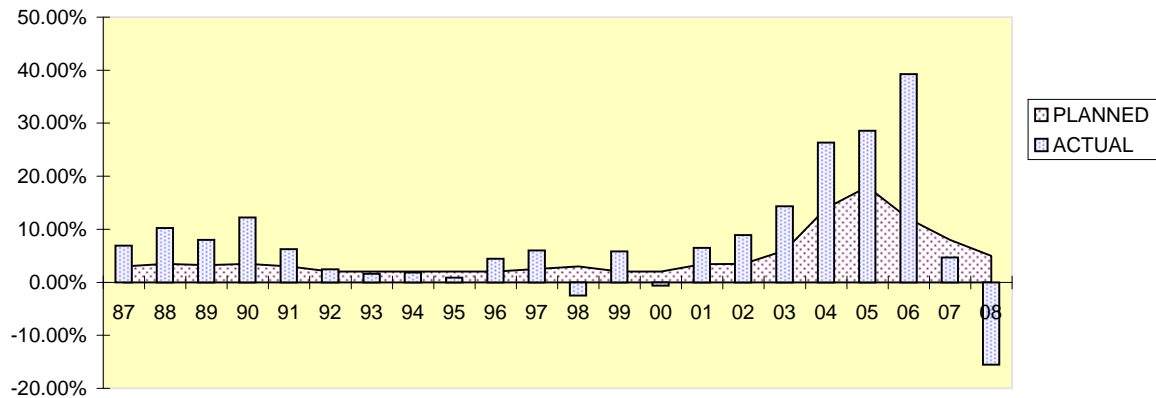
**ST. LUCIE COUNTY**  
**MILLAGE RATES HISTORY TAX YEARS 1999 - 2008**

| TAX YEAR                                                | 1999           | 2000           | 2001           | 2002           | 2003           | 2004           | 2005           | 2006           | 2007           | 2008          |
|---------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>COUNTY COMMISSION</b>                                |                |                |                |                |                |                |                |                |                |               |
| GENERAL FUND                                            | 3.1328         | 2.8486         | 2.9639         | 2.9639         | 4.0728         | 4.1248         | 4.2619         | 4.2734         | 4.2299         | 3.6173        |
| <b>SPECIAL REVENUE FUNDS</b>                            |                |                |                |                |                |                |                |                |                |               |
| FINE & FORFEITURE                                       | 4.4466         | 4.7308         | 4.6155         | 4.6155         | 3.5066         | 3.3178         | 2.9807         | 2.3778         | 1.9352         | 2.5478        |
| PORT & AIRPORT                                          | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| EROSION DIST E                                          | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.0925         | 0.0925        |
| <b>TOTAL COUNTYWIDE MILLAGE</b>                         | <b>7.6794</b>  | <b>7.6794</b>  | <b>7.6794</b>  | <b>7.6794</b>  | <b>7.6794</b>  | <b>7.5426</b>  | <b>7.3426</b>  | <b>6.7512</b>  | <b>6.2576</b>  | <b>6.2576</b> |
| <b>SPECIAL REVENUE FUNDS (NON-COUNTYWIDE)</b>           |                |                |                |                |                |                |                |                |                |               |
| MOSQUITO CONTROL                                        | 0.2121         | 0.2121         | 0.2757         | 0.2757         | 0.2757         | 0.2757         | 0.2757         | 0.2200         | 0.2036         | 0.2036        |
| <b>SUBTOTAL</b>                                         | <b>7.8915</b>  | <b>7.8915</b>  | <b>7.9551</b>  | <b>7.9551</b>  | <b>7.9551</b>  | <b>7.8183</b>  | <b>7.6183</b>  | <b>6.9712</b>  | <b>6.4612</b>  | <b>6.4612</b> |
| EROSION DIST A                                          | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| EROSION DIST B                                          | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| EROSION DIST C                                          | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| EROSION DIST D                                          | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| <b>SUBTOTAL COUNTYWIDE MAX MILL.</b>                    | <b>7.8915</b>  | <b>7.8915</b>  | <b>7.9551</b>  | <b>7.9551</b>  | <b>7.9551</b>  | <b>7.8183</b>  | <b>7.6183</b>  | <b>6.9712</b>  | <b>6.4612</b>  | <b>6.4612</b> |
| <b>UNINCORPORATED AREA MILLAGE</b>                      |                |                |                |                |                |                |                |                |                |               |
| COMMUNITY DEVELOPMENT MSTU                              | 0.3959         | 0.3959         | 0.3959         | 0.3959         | 0.5256         | 0.5256         | 0.5256         | 0.4641         | 0.4605         | 0.4605        |
| LAW ENFORCEMENT MSTU                                    | 0.3082         | 0.3082         | 0.3082         | 0.3082         | 0.3681         | 0.3557         | 0.3544         | 0.3188         | 0.3511         | 0.3511        |
| STORMWATER                                              | 0.3500         | 0.3500         | 0.3500         | 0.4108         | 0.4108         | 0.4108         | 0.4108         | 0.5082         | 0.4731         | 0.4731        |
| PARKS MSTU                                              | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.2500         | 0.2500         | 0.2500         | 0.2500         | 0.2313         | 0.2313        |
| TRANSPORTATION MSTU                                     | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0900         | 0.0900         | 0.0900         | 0.0900         | 0.0833         | 0.0833        |
| <b>SUBTOTAL - UNINCORPORATED</b>                        | <b>1.0541</b>  | <b>1.0541</b>  | <b>1.0541</b>  | <b>1.1149</b>  | <b>1.6445</b>  | <b>1.6321</b>  | <b>1.6308</b>  | <b>1.6311</b>  | <b>1.5993</b>  | <b>1.5993</b> |
| <b>DEBT SERVICE FUNDS</b>                               |                |                |                |                |                |                |                |                |                |               |
| BEACH I & S (COUNTYWIDE)                                | 0.1515         | 0.1284         | 0.1284         | 0.0922         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| JAIL I & S (COUNTYWIDE)                                 | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| EROSION I & S                                           |                |                |                |                |                |                |                |                |                |               |
| ZONE A                                                  | 0.0016         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| ZONE B                                                  | 0.0001         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| ZONE C                                                  | 0.0007         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| ZONE D                                                  | 0.0019         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000         | 0.0000        |
| PORT PROPERTY BOND                                      | 0.0669         | 0.0377         | 0.0377         | 0.0284         | 0.0240         | 0.0240         | 0.0216         | 0.0154         | 0.0144         | 0.0154        |
| ENVIRONMENTAL LAND (CTYWIDE)                            | 0.2500         | 0.2500         | 0.1864         | 0.1711         | 0.1380         | 0.1250         | 0.1154         | 0.0823         | 0.0776         | 0.0459        |
| <b>SUBTOTAL - DEBT MAXIMUM MILLAGE</b>                  | <b>0.4703</b>  | <b>0.4161</b>  | <b>0.3525</b>  | <b>0.2917</b>  | <b>0.1620</b>  | <b>0.1490</b>  | <b>0.1370</b>  | <b>0.0977</b>  | <b>0.0920</b>  | <b>0.0613</b> |
| <b>SCHOOL DISTRICT</b>                                  |                |                |                |                |                |                |                |                |                |               |
| NON-VOTED CAPITAL IMPRV.                                | 2.0000         | 2.0000         | 2.0000         | 2.0000         | 2.0000         | 2.0000         | 2.0000         | 2.0000         | 2.0000         | TBD           |
| REQUIRED LOCAL EFFORT                                   | 5.9980         | 6.0560         | 5.7440         | 5.8360         | 5.6890         | 5.4910         | 5.1870         | 5.0610         | 4.8140         | TBD           |
| VOTED CAPITAL IMPRV.                                    | 0.3300         | 0.3000         | 0.3000         | 0.2900         | 0.2280         | 0.1820         | 0.0000         | 0.0000         | 0.0000         | TBD           |
| DISCRETIONARY                                           | 0.6970         | 0.6970         | 0.6880         | 0.6830         | 0.6660         | 0.6400         | 0.7350         | 0.6760         | 0.6760         | TBD           |
| <b>TOTAL SCHOOL DISTRICT MILLAGE</b>                    | <b>9.0250</b>  | <b>9.0530</b>  | <b>8.7320</b>  | <b>8.8090</b>  | <b>8.5830</b>  | <b>8.3130</b>  | <b>7.9220</b>  | <b>7.7370</b>  | <b>7.4900</b>  | <b>TBD</b>    |
| <b>OTHER TAXING AGENCIES</b>                            |                |                |                |                |                |                |                |                |                |               |
| CHILDREN'S SERVICE COUNCIL                              | 0.3800         | 0.3915         | 0.3915         | 0.3915         | 0.3915         | 0.3915         | 0.3915         | 0.3915         | 0.3858         | TBD           |
| FIRE DISTRICT                                           | 2.6726         | 2.6726         | 2.6726         | 2.6726         | 2.7806         | 2.7806         | 2.7562         | 2.4562         | 2.2000         | TBD           |
| FLA.INLAND NAV. DISTRICT                                | 0.0440         | 0.0410         | 0.0385         | 0.0385         | 0.0385         | 0.0385         | 0.0385         | 0.0385         | 0.0345         | TBD           |
| SO. FLA. WATER MGT.(OKEE BASIN)                         | 0.3130         | 0.3130         | 0.3130         | 0.3130         | 0.3130         | 0.3130         | 0.3130         | 0.3130         | 0.2797         | TBD           |
| SO. FLA. WATER MGT.                                     | 0.2840         | 0.2840         | 0.2840         | 0.2840         | 0.2840         | 0.2840         | 0.2840         | 0.2840         | 0.2549         | TBD           |
| EVERGLADES PROJECT                                      | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.1000         | 0.0894         | TBD           |
| <b>TOTAL OTHER TAX AUTHORITIES</b>                      | <b>3.7936</b>  | <b>3.8021</b>  | <b>3.7996</b>  | <b>3.7996</b>  | <b>3.9076</b>  | <b>3.9076</b>  | <b>3.8832</b>  | <b>3.5832</b>  | <b>3.2443</b>  | <b>TBD</b>    |
| <b>TOTAL ALL TAX AUTHORITIES</b>                        | <b>22.2345</b> | <b>22.2168</b> | <b>21.8933</b> | <b>21.9703</b> | <b>22.2522</b> | <b>21.8200</b> | <b>21.1913</b> | <b>20.0202</b> | <b>18.8868</b> | <b>TBD</b>    |
| VALUE ONE MILL (CO. GENERAL FUND)                       | 8,190,167      | 8,147,434      | 8,671,495      | 9,414,824      | 10,777,175     | 13,496,591     | 17,531,857     | 24,412,809     | 25,554,081     | 21,585,927    |
| <b>CITY OF FORT PIERCE</b>                              | <b>7.3305</b>  | <b>7.3305</b>  | <b>7.3305</b>  | <b>7.3305</b>  | <b>7.8305</b>  | <b>7.8305</b>  | <b>6.9823</b>  | <b>5.9823</b>  | <b>5.4674</b>  | <b>TBD</b>    |
| <b>CITY OF PORT ST. LUCIE</b>                           | <b>3.9400</b>  | <b>3.9400</b>  | <b>4.2733</b>  | <b>4.6066</b>  | <b>4.9399</b>  | <b>4.6899</b>  | <b>4.6899</b>  | <b>4.4399</b>  | <b>4.2172</b>  | <b>TBD</b>    |
| <b>TOWN OF ST. LUCIE VILLAGE</b>                        | <b>0.9890</b>  | <b>0.9700</b>  | <b>0.9100</b>  | <b>0.9000</b>  | <b>1.0000</b>  | <b>1.0000</b>  | <b>1.0000</b>  | <b>1.5000</b>  | <b>1.2500</b>  | <b>TBD</b>    |
| (NOTE: DOES NOT INCLUDE SPECIAL TAXING DISTRICT MSTU'S) |                |                |                |                |                |                |                |                |                |               |

### Taxable Property Values 1988-2007



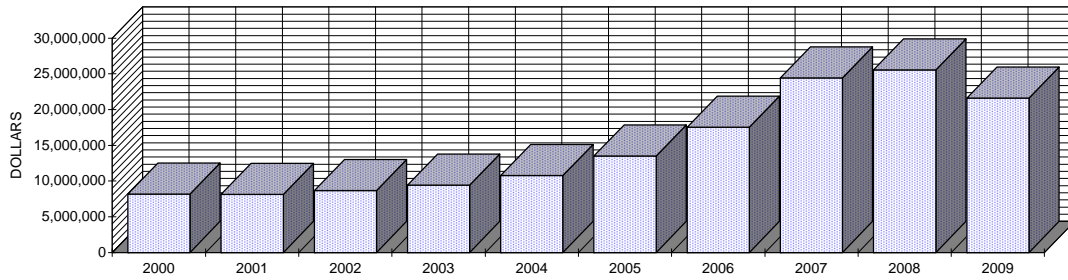
### Percentage Change in Countywide Property Values Planned vs Actual



Between tax years 1981 and 1991 countywide property values increased an average of 9% per year. This was followed by an average annual growth of just 2.8% from 1992 thru 2000. The past five years the rate of growth in countywide property values have increased by an average of 16.9%.

| GENERAL FUND |                 |             |            | GENERAL FUND |                 |                |            |
|--------------|-----------------|-------------|------------|--------------|-----------------|----------------|------------|
|              | FINAL           |             | PERCENT    |              | FINAL           |                | PERCENT    |
|              | CERTIFIED VALUE | DIFFERENCE  | DIFFERENCE |              | CERTIFIED VALUE | DIFFERENCE     | DIFFERENCE |
| 1980         | 2,300,802,183   |             |            | 1995         | 7,167,166,187   | 63,440,959     | 0.89%      |
| 1981         | 2,521,586,744   | 220,784,561 | 9.60%      | 1996         | 7,486,030,190   | 318,864,003    | 4.45%      |
| 1982         | 2,867,734,704   | 346,147,960 | 13.73%     | 1997         | 7,937,402,083   | 451,371,893    | 6.03%      |
| 1983         | 3,083,530,363   | 215,795,659 | 7.52%      | 1998         | 7,738,060,581   | -199,341,502   | -2.51%     |
| 1984         | 3,897,879,971   | 814,349,608 | 26.41%     | 1999         | 8,190,166,624   | 452,106,043    | 5.84%      |
| 1985         | 4,194,714,452   | 296,834,481 | 7.62%      | 2000         | 8,139,395,362   | -50,771,262    | -0.62%     |
| 1986         | 4,416,000,387   | 221,285,935 | 5.28%      | 2001         | 8,667,691,605   | 528,296,243    | 6.49%      |
| 1987         | 4,720,251,700   | 304,251,313 | 6.89%      | 2002         | 9,440,470,969   | 772,779,364    | 8.92%      |
| 1988         | 5,204,587,267   | 484,335,567 | 10.26%     | 2003         | 10,794,450,475  | 1,353,979,506  | 14.34%     |
| 1989         | 5,621,419,606   | 416,832,339 | 8.01%      | 2004         | 13,635,067,852  | 2,840,617,377  | 26.32%     |
| 1990         | 6,309,634,141   | 688,214,535 | 12.24%     | 2005         | 17,531,857,063  | 3,896,789,211  | 28.58%     |
| 1991         | 6,703,624,675   | 393,990,534 | 6.24%      | 2006         | 24,412,809,790  | 6,880,952,727  | 39.25%     |
| 1992         | 6,867,017,584   | 163,392,909 | 2.44%      | 2007         | 25,554,081,157  | 1,141,271,367  | 4.67%      |
| 1993         | 6,975,159,041   | 108,141,457 | 1.57%      | 2008         | 21,585,926,832  | -3,968,154,325 | -15.53%    |
| 1994         | 7,103,725,228   | 128,566,187 | 1.84%      |              |                 |                |            |

**VALUE OF ONE MILL  
Fiscal Years 2000- 2009**

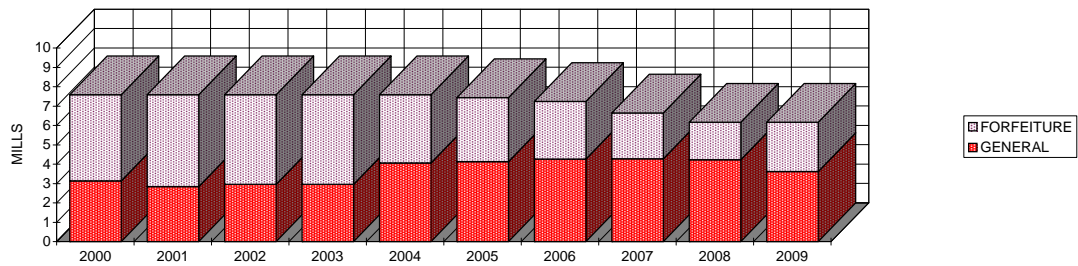


| Fiscal Year | Value of 1 Mill* | Fiscal Year | Value of 1 Mill | Fiscal Year | Value of 1 Mill |
|-------------|------------------|-------------|-----------------|-------------|-----------------|
|             |                  | 1991        | 6,405,138       | 2001        | 8,139,336       |
|             |                  | 1992        | 6,728,223       | 2002        | 8,667,692       |
|             |                  | 1993        | 6,883,588       | 2003        | 9,440,471       |
|             |                  | 1994        | 6,997,696       | 2004        | 10,777,175      |
|             |                  | 1995        | 7,103,725       | 2005        | 13,496,591      |
|             |                  | 1996        | 7,167,166       | 2006        | 17,531,857      |
| 1987        | 4,428,537        | 1997        | 7,486,030       | 2007        | 24,412,810      |
| 1988        | 4,722,683        | 1998        | 7,937,402       | 2008        | 25,554,081      |
| 1989        | 5,204,587        | 1999        | 7,738,060       | 2009        | 21,585,927      |
|             |                  | 2000        | 8,190,167       |             |                 |

\* Based on Final Current Year Gross Taxable Value as reported on DR42.

**Note: One mill represents \$1.00 levied against every \$1,000.00 of property value.**

**MILLAGE RATES 2000 THRU 2009  
GENERAL AND FINE & FORFEITURE FUNDS**

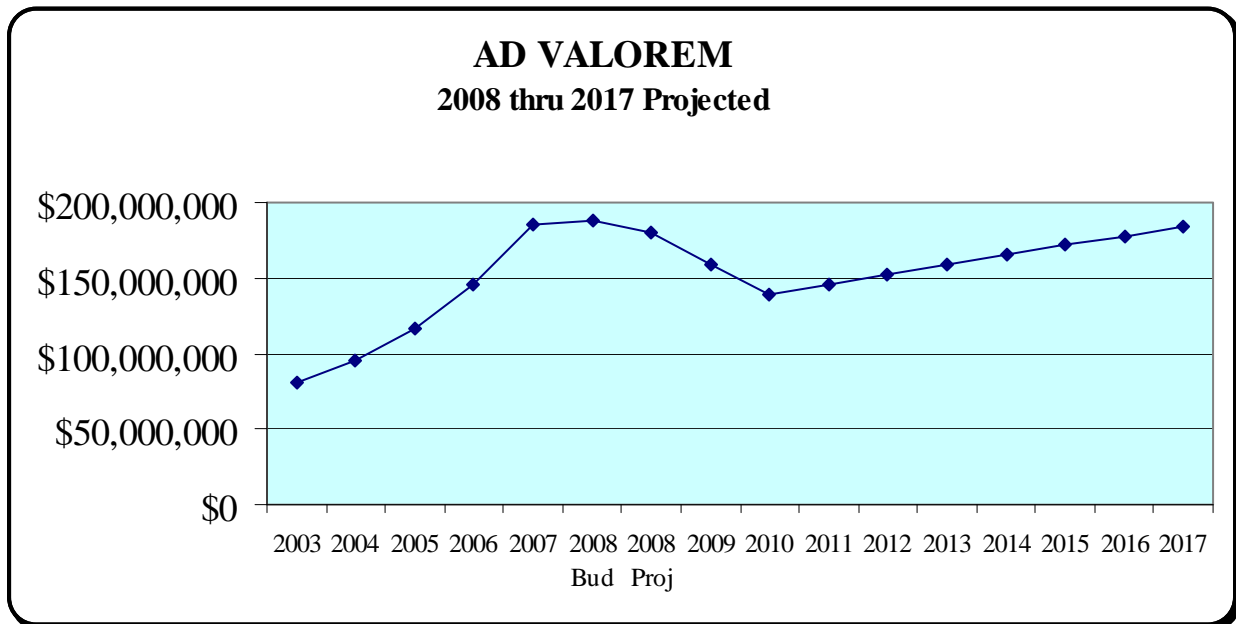


| FISCAL YEAR | GENERAL | FINE & FORFEITURE | COMBINED |
|-------------|---------|-------------------|----------|
| 1988        | 2.7909  | 3.4619            | 6.2528   |
| 1989        | 2.2666  | 3.7301            | 5.9967   |
| 1990        | 3.0100  | 4.1562            | 7.1662   |
| 1991        | 2.5314  | 4.6258            | 7.1572   |
| 1992        | 2.3617  | 4.6769            | 7.0386   |
| 1993        | 3.4438  | 4.3393            | 7.7831   |
| 1994        | 3.3561  | 4.2804            | 7.6365   |
| 1995        | 2.9942  | 4.5227            | 7.5169   |
| 1996        | 2.9565  | 4.5230            | 7.4795   |
| 1997        | 2.5596  | 4.9233            | 7.4829   |
| 1998        | 2.6595  | 4.7356            | 7.3951   |
| 1999        | 2.7328  | 4.8466            | 7.5794   |
| 2000        | 3.1328  | 4.4466            | 7.5794   |
| 2001        | 2.8486  | 4.7308            | 7.5794   |
| 2002        | 2.9639  | 4.6155            | 7.5794   |
| 2003        | 2.9639  | 4.6155            | 7.5794   |
| 2004        | 4.0728  | 3.5066            | 7.5794   |
| 2005        | 4.1248  | 3.3178            | 7.4426   |
| 2006        | 4.2619  | 2.9807            | 7.2426   |
| 2007        | 4.2734  | 2.3778            | 6.6512   |
| 2008        | 4.2299  | 1.9352            | 6.1651   |
| 2009        | 3.6173  | 2.5478            | 6.1651   |

# REVENUE SOURCES AND TRENDS

## **AD VALOREM TAXES**

The Ad Valorem Tax is levied against all property within the county and is based on the Taxable Assessed Value. The Tax Collector sends bills to property owners in October with the option of paying a discounted amount if the bill is paid between November and March. State statutes prohibit the county from budgeting less than 95% of the total amount it expects to receive, and the Florida Constitution limits the amount of Ad Valorem millage the counties may levy to 10 mills.



**Legal Authority:** Florida Statute, Chapter 200.

**Fund/Account Number:** Various Funds/311100 & 311150

**Discussion & Concerns:** Ad Valorem revenues have shown a positive trend, while countywide millage rates have been reduced over the same time and indicates property values within the county are increasing. This increase is partly attributed to the emphasis the Board has placed on economic development which continues to attract new businesses. Another factor contributing to the increase in property values is the fact that the population within the county is growing and residents are demanding larger, higher quality homes.

The Board of County Commissioners is continuing their efforts to alleviate the amount of taxes borne by the property owners by encouraging environmentally friendly industries and retailers to locate within St. Lucie County. Their Job Incentive Program has been successful in attracting companies like Liberty Medical, Home Shopping Network, and a Wal-Mart Distribution Center. Each entity has or will add a number of jobs that pay well above the average wage county

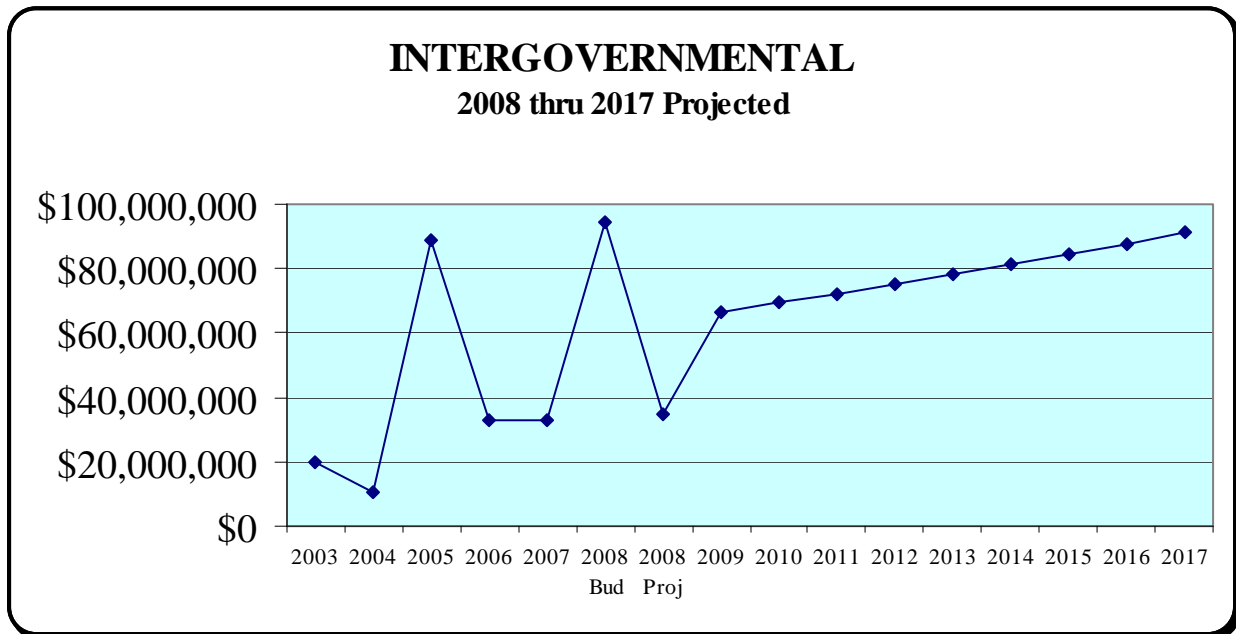
residents have received in the past.

The State of Florida recently imposed legislation regarding property tax reform. This new legislation required St. Lucie County to reduce the millage rate to 91% of the rollback rate. This resulted in a \$5.9 million reduction in tax revenue for fiscal year 2008. For fiscal year 2009 and beyond, the new legislation would require the County to limit the increase over the rollback rate to the average growth in personal income for the State of Florida. This new legislation combined with falling property values have lead to a reduction in ad valorem revenue for fiscal year 2009. For fiscal year 2010, property values are projected to decrease an additional 12%, which will further reduce this revenue source.

**Assumptions & Projections:** The fiscal year 2008 budget reflects the total taxes levied. However, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. As a result, the actual collections are less than the taxes levied.

## **INTERGOVERNMENTAL REVENUE**

Intergovernmental Revenues include Federal, State and Local grants, the Half-Cent Sales Tax, State Shared Revenue, and Gasoline Taxes (with the exception of those designated Local Option). For the purpose of this report, revenues received from the Half-Cent Sales Tax, State Shared Revenue and all Gasoline Taxes are reported in separate sections.



**Fund/Account Number:** Various Funds/33XXXX

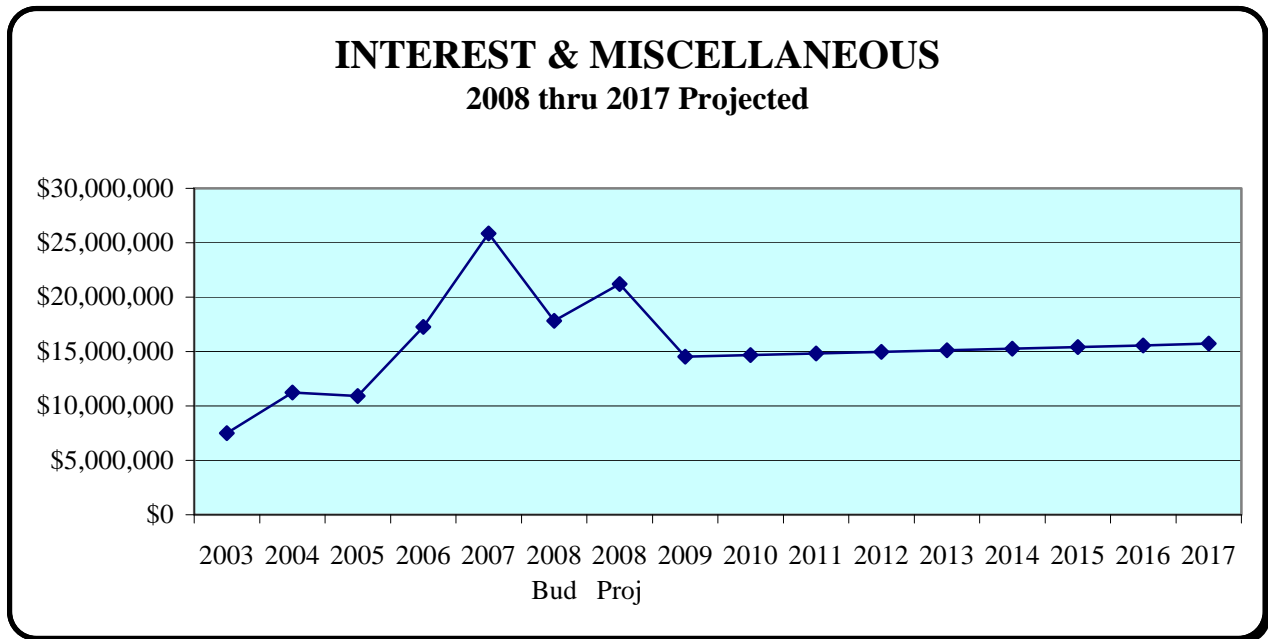
**Discussion & Concerns:** Although Revenues generated through grants have not been consistent

year to year; they do show an upward trend. In Fiscal Year 1999, the County authorized a new position specifically for a Grant Writer. As a result, grant revenue increased 53% between Fiscal Years 1998 and 2000. This success prompted the Board to approve another Grant Writer position beginning in fiscal year 2002. In fiscal year 2007, the Grants/Disaster Recover department was created.

**Assumptions & Projections:** Fiscal year 2005 reflects approximately \$70 million in federal and state reimbursements that the County received related to damages from Hurricane Frances & Jeanne. Once the intergovernmental revenues related to Hurricane Frances, Jeanne, & Wilma have been received; Staff expects revenues to return to previous levels with an aggressive grant acquisition program generating an estimated 4% annual increase in revenue each year.

## **INTEREST & MISCELLANEOUS REVENUE**

This source of revenue is mainly comprised of earned interest, special assessments, (i.e. imposed to fund Municipal Services Benefit Unit projects) rent/lease agreement, reimbursements and concession receipts. Impact fees are normally considered a part of this classification of revenue, however, because this source is not normally recognized until it is expensed staff has chosen not to include impact fees in this analysis.



**Fund/Account Number:** Various Funds/36XXXX

**Assumptions & Projections:** Due to the erratic nature of this revenue source, it is impossible to accurately predict future income. In the interest of long-range planning, staff has prepared projections based on the following assumptions:

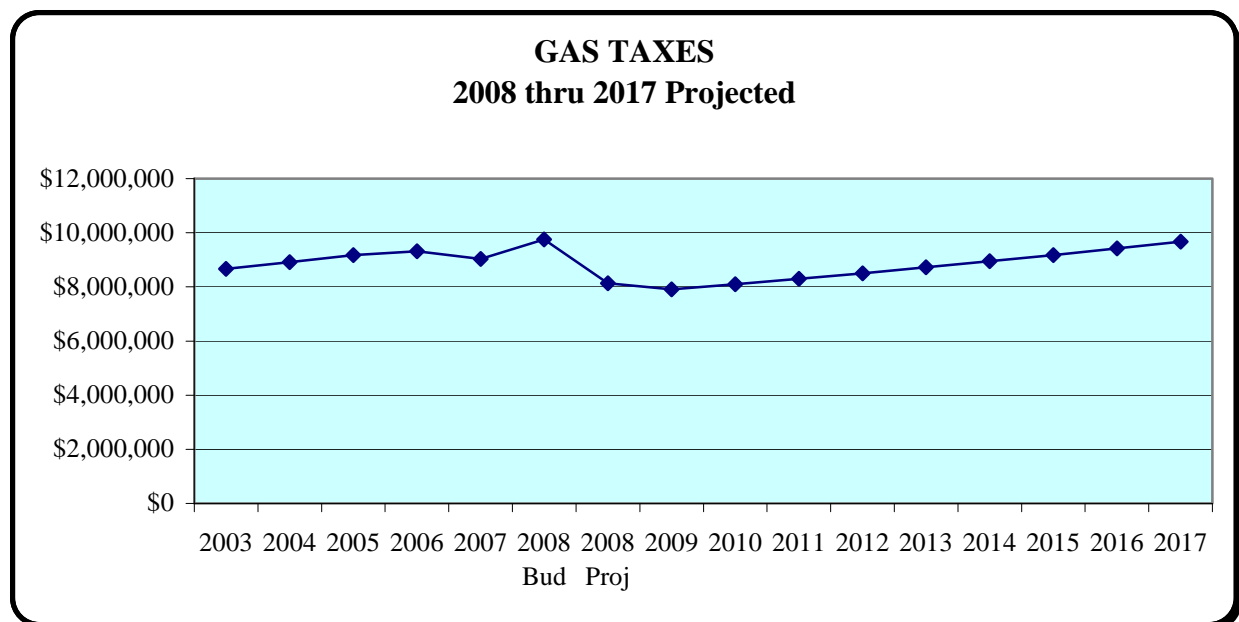


- 1) Interest rates will remain relatively level for the foreseeable future.
- 2) Departments, particularly Public Works, Central Services and Parks & Recreation, will begin spending more of the funds allocated to them for capital improvement projects.
- 3) This increased spending will reduce the amount of funds on deposit resulting in a further reduction in earned interest.

Based on the above assumptions, we project Interest and Miscellaneous Revenue income to remain stable.

## **GASOLINE TAXES**

In addition to the Constitutional Gas Taxes and the County Gas Tax, local governments are authorized to levy up to 12 cents of local option fuel taxes in the form of three separate gas taxes. The first is a 1 to 6-Cent Local Option Gas Tax imposed on every gallon of motor and diesel fuel sold within the County. The second is a 1 to 5-Cent Local Option Gas Tax imposed on every gallon of motor fuel sold. The third is a tax of one-cent on every gallon of motor and diesel fuel sold. Revenue collected from the Local Option Gas Taxes is distributed between the County and the municipalities of Fort Pierce, Port St. Lucie and St. Lucie Village according to interlocal agreements. These distributions are based on a moving five-year accumulation of reported transportation related expenditures by each entity.



**Legal Authority:** Constitutional Gas Tax, Florida Constitution Art. XII, s. 9(c)(4), F.S. 206.41 and 206.47

Local Option Gas Tax, F.S. Chapter 336.025 (1) (a & b)  
Ninth-Cent Fuel Tax, F.S. Chapter 336.021  
County Fuel Tax, F.S. Chapter 206.60 (6)

**Fund/Account Number:** Various/ 312410, 312425, 312300, 335420, 335490, 335491, & 335495

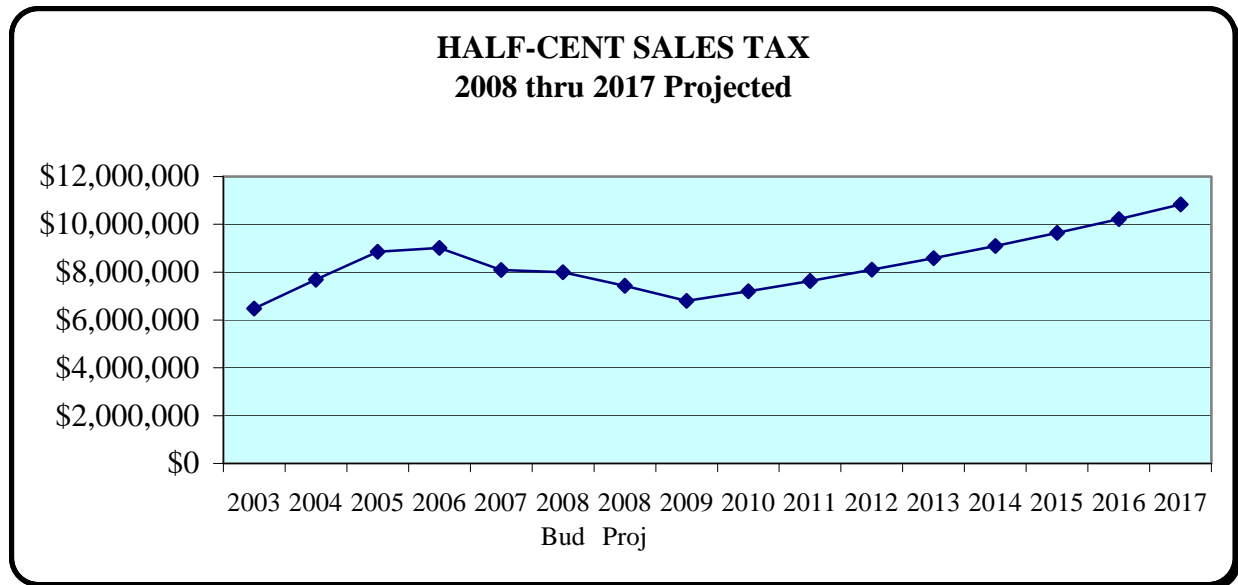
**Discussion & Concerns:** The Local Option 1-6 Cent Gas Tax was initially levied on September 1, 1985 imposing four of the possible six cents. Effective September 1, 1987, the additional two cents were imposed. Facing a shortage of revenue to fund needed infrastructure improvements, the St. Lucie County Board of County Commissioners voted to levy 2 of the allowable 5 cents of the Local Option 1-5 Cents Gas Tax beginning January 1, 1998. Revenue generated by this tax is being used to repair and replace deteriorating bridges within St. Lucie County. The Board later voted to impose the additional 3-cent per gallon tax effective January 1, 2000, and expand the intended use to include all transportation related improvements (i.e. bike paths, sidewalks, drainage, mass transit). The Ninth Cent Gas Tax was approved effective September 1, 1995. The Local Option 1-6 Gas Tax, the Local Option 1-5 Cent Gas Tax, and the Ninth Cent Gas Tax are set up to run through August 31, 2015.

The portion of Local Option Gas Tax revenues collected by the State and allocated to the County has decreased over the past five years as the cities of Port St. Lucie and Fort Pierce have increased their transportation related expenditures. This trend is expected to continue, particularly in light of the fact that the City of Port St. Lucie is making major infrastructure improvements in an attempt to facilitate the expanding population.

**Assumptions & Projections:** After considering the expected reduction in Local Option Gas Tax revenue due to the allocation formula, staff is projecting an annual growth of 2% in total gas tax revenue.

## **HALF-CENT SALES TAX**

Local Governments receive a share of the State sales tax collections that is roughly equal to, and is referred to as, the “Half-Cent” Sales Tax. It generates the largest amount of revenue for local governments than any other State shared revenue program. These revenues may be used for countywide programs.



**Legal Authority:** Florida Statutes Chapter 218, Part IV

**Fund/Account Number:** 215/335180

**Discussion & Concerns:** Beginning in fiscal year 2005, Article V, Revision 7 reduced this source of revenue. The legislature diverted a portion of the Half Cent Sales Tax to help fund the courts. After the initial reduction, the normal growth in this revenue will resume and be passed on to the counties. We are experiencing a reduction of half-cent sales tax in fiscal year 2008. We expect that to continue into fiscal year 2009.

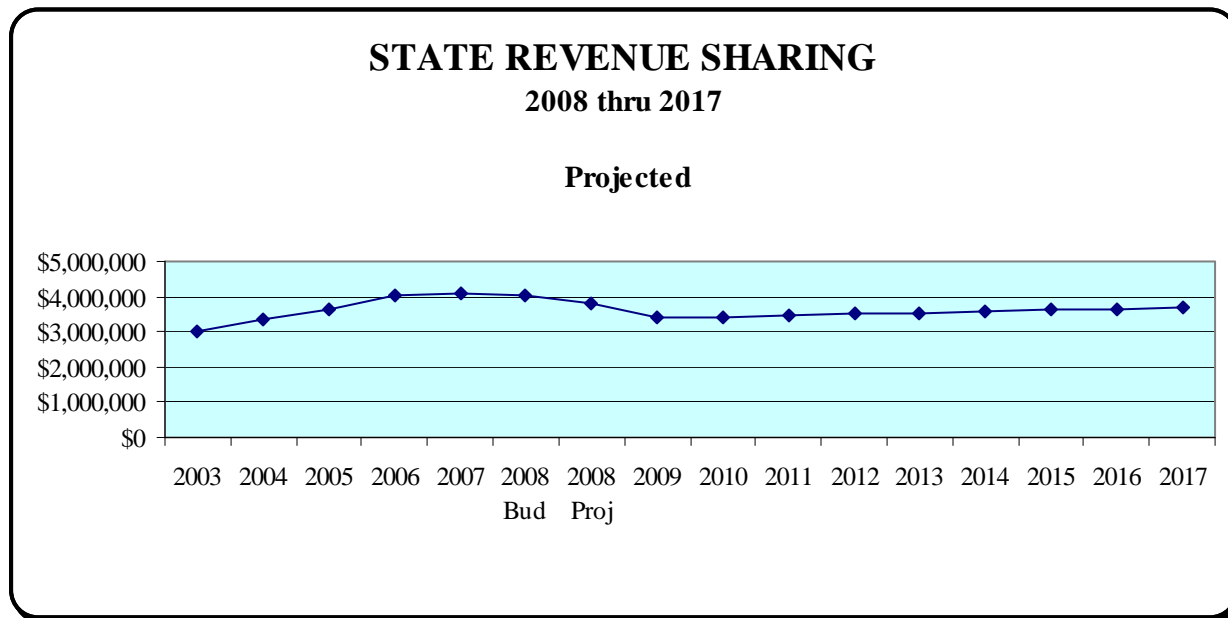
**Assumptions & Projections:** We are taking a conservative approach when budgeting anticipated revenue from the Half-Cent Sales Tax. Staff projects a 6% annual increase in half-cent sales tax revenue beginning in fiscal year 2010.

## **STATE SHARED REVENUE**

The Florida State Department of Revenue uses an established formula to apportion to each eligible county a certain amount of revenue collected from cigarette and intangible taxes levied by the State. The formula is based on county population, unincorporated population, and county sales tax collections. Distributions are usually consistent from month to month with the exception of July when the State makes an annual adjustment based on the past fiscal year collections.

**Discussion & Concerns:** Beginning in Fiscal Year 1999 the State Legislature reduced the Intangibles Tax with the intent of eventually eliminating it. This was the main source of Shared Revenue receipts allocated to the counties. During the fiscal year 2000 session, legislators agreed to replace most of the lost revenue with an increase in State sales tax distributions using

Fiscal Year 1999-2000 as the base year. The Article V, Revision 7 Constitutional Amendment, reduced this source of revenue in fiscal year 2005.



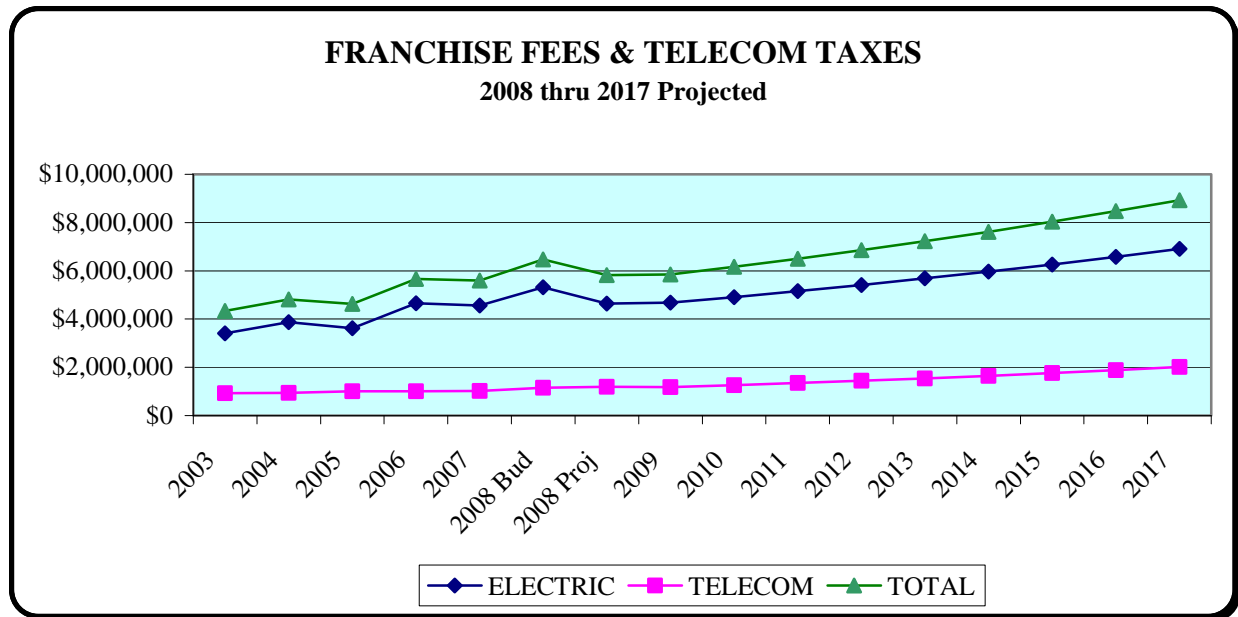
**Legal Authority:** Florida Statutes Chapter 218 Part II, the Florida Revenue Sharing Act of 1972.

**Fund/Account Number:** 217/335120

**Assumptions & Projections:** Projections from the State indicate a reduction in this revenue source for fiscal year 2009. Because St. Lucie County is one of the fastest growing areas in the State, staff anticipates a positive trend. Staff predicts this revenue stream to increase by 2% annually.

## **FRANCHISE & PRIVELEGE FEES**

The County negotiated agreements with the Florida Power and Light Company and the Fort Pierce Utilities Authority allowing each a non-exclusive franchise to operate facilities within County rights-of-ways in the unincorporated areas of the County. In consideration for the franchise, each entity has agreed to pay a fee. In the case of the electric companies, this fee is remitted to the County. In addition, fees charged to telecommunications related companies pay the fee to the State who then distributes the revenue to each respective county. This fee is an agreed upon percentage of their revenues, less actual write-offs, which are 'billed' to customers living within the unincorporated area of the County. Revenues generated through Franchise and Privilege Fees are used to fund projects primarily in the unincorporated area of the County designed to upgrade or expand facilities and infrastructure.



**Fund/Account Number:** Various Funds / 315000, 313150, & 313100

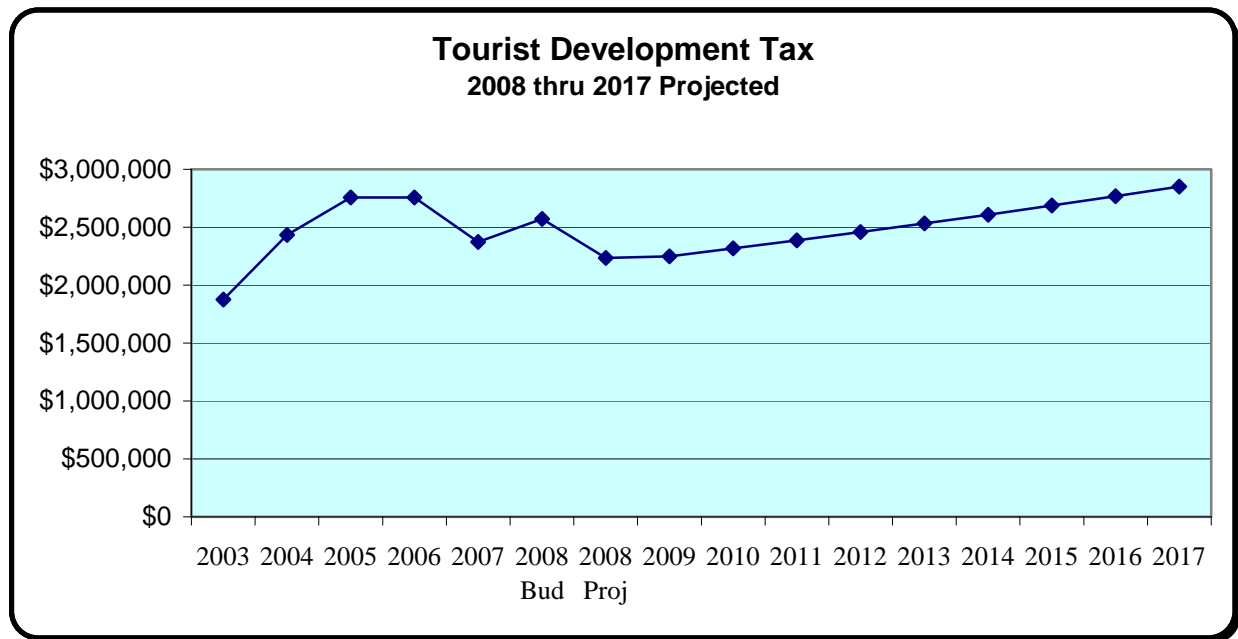
**Discussion & Concerns:** The Communications Services Tax Simplification Law, Chapter 00-260 Laws of Florida (the Communications Tax Law) combines current State and local taxes under a single law administered by the Florida Department of Revenue (DOR). Beginning October 1, 2001, all communication services are taxed at the same rate. The Communications Tax Law repealed all State, county, and municipal taxes and fees on communications services and replaced them with a new, simplified communications services tax.

**Assumptions & Projections:** St. Lucie County began collecting Franchise and Privilege Fees in Fiscal Year 1998. Receipts from this source have grown significantly each year and considering the growth of St. Lucie County there is no reason to believe it will cease. The major contributors to this source are the electric companies but blending the three streams results in a projected 5% annual growth rate.

## **TOURIST DEVELOPMENT TAX**

In 1984 the county's voters approved a referendum levying a two cent Tourist Development Tax. Revenue from these two cents are pledged to pay for the St. Lucie County Sports Complex operations and to the extent available, to pay for debt service on industrial revenue bonds issued to finance construction of the stadium complex. In 1987, the Board of County Commissioners adopted Ordinance No. 87-82 levying a third cent tourist development tax to promote and advertise tourism in St. Lucie County. By adopting Ordinance No. 97-14 in 1997, the Board levied a fourth cent for the express purpose of paying debt service on bonds issued to finance the renovation of the St. Lucie County Sports Complex. In 2003, the Board approved Ordinance 03-12, levying a fifth cent for the purpose of paying debt service on bonds issued to finance

improvements at the St. Lucie County Sports Complex and to pay for capital facilities that promote tourism at the St. Lucie County Fairgrounds and the area north of Midway Road.



**Legal Authority:** Florida Statutes, Section 205.032 and 205.033

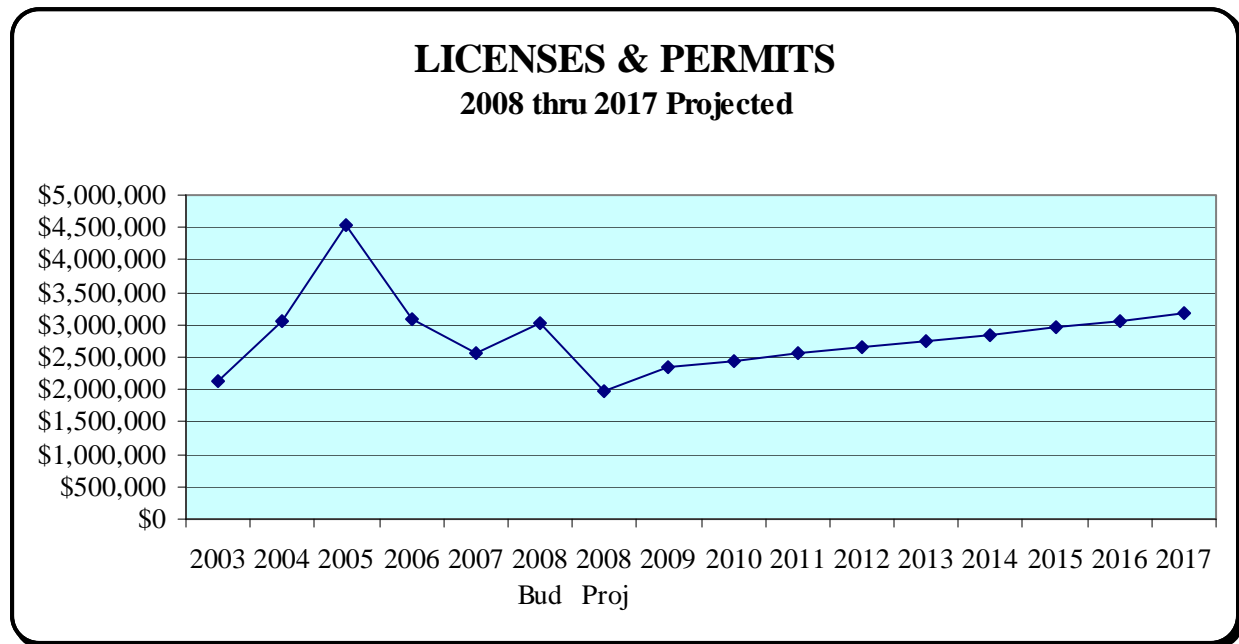
**Fund/Account Number:** 162/312100, 262/312100, 610/312100, and 611/312100

**Discussion & Concerns:** Generally, collections of the Tourist Development Tax have shown a positive trend. Considering the fact that St. Lucie County has added new attractions such as the St. Lucie Marine Center, which houses Smithsonian Marine Ecosystem Exhibit, a new fairgrounds with an equestrian arena, and the Oxbow (children's) Environmental Learning Center, we expect this positive trend to continue. In addition to new facilities, the county's aggressive 'Investment for the Future' program has resulted in improved access to the local beaches, construction of additional boat ramps and improvements to existing ones, all of which will attract additional visitors.

**Assumptions & Projections:** Realizing that this source of revenue is highly correlated with the tourist industry and the state of the economy, staff anticipates the annual rate of change to increase as the economy improves. Staff projects Tourist Development Tax Revenues will increase by an average annual rate of 3%.

## **LICENSES & PERMITS**

This revenue source includes occupational licenses, building permits, and certification fees.



**Fund/Account Number:** Various Funds/32XXXX

**Discussion & Concerns:** Before 1972, the State had imposed an occupational license tax and shared the revenues with the counties. In 1972, Florida repealed the State tax and authorized counties to impose an occupational tax at the State rate then in effect. Chapter 80-274, Laws of Florida, authorized an increase in the tax but capped the rate of increase.

**Assumptions & Projections:** Rapid growth in the area lead to increased revenue from building permits. Building permits dropped in 06 through 08 as a result of a slowdown in the housing market. Future growth is anticipated to continue at a rate of 4% per year.

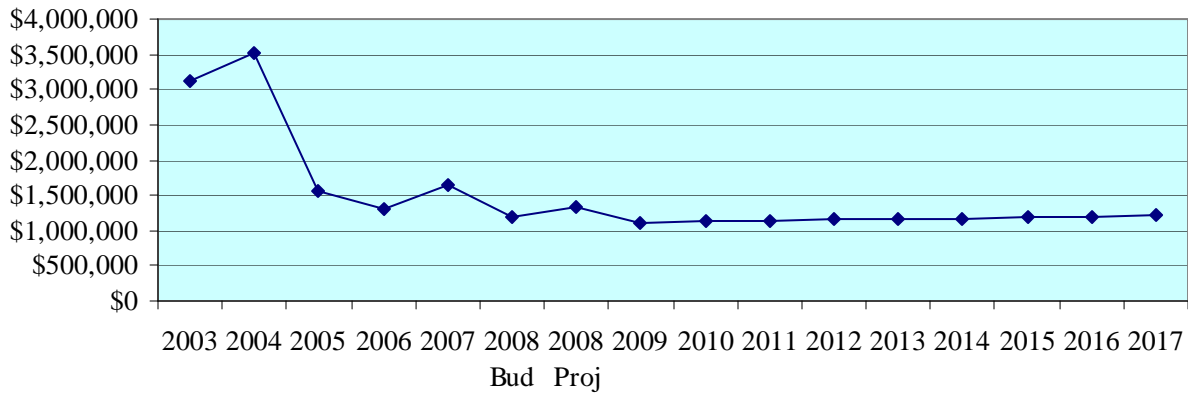
## **FINES & FORFEITS**

This revenue source includes revenues received from fines and penalties imposed for the commission of statutory offenses and violation of unlawful administrative rules and regulations. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

## FINES & FORFEITS

2008 thru 2017

Projected



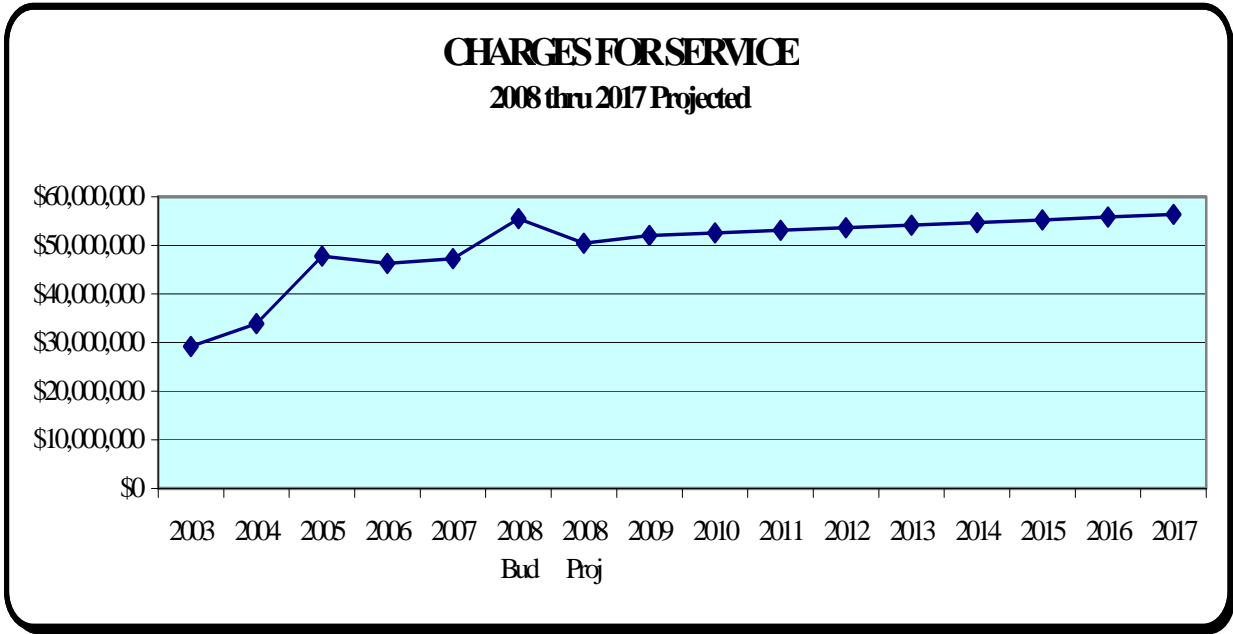
**Fund/Account Number:** Various Funds/35XXXX

**Assumptions & Projections:** Article V, revision 7 diverted fine and forfeiture revenue to the State. This resulted in a large decline in FY 2005. In subsequent years, the County expects this revenue source to remain stable.

## **CHARGES FOR SERVICE**

Reflects all revenues stemming from charges for current services including recording fees, insurance reimbursements, insurance premiums charged to county departments, landfill fees, water fees, and sewer fees. These sources are estimated using trend analysis.





**Fund/Account Number:** Various Funds/34XXXX

**Assumptions & Projections:** In fiscal year 2005, the County began receiving an additional service charge of \$2 per page for instruments recorded in the official records. This revenue is to be used exclusively to fund court-related technology and court technology needs as defined in Florida Statute 29.008(1)(f)2 and (h). This revenue source is expected to remain stable.

## PERSONNEL HISTORY

|                                      | 1999-00      | 2000-01      | 2001-02       | 2002-03       | 2003-04       | 2004-05       | 2005-06       | 2006-07       | 2007-08       | 2008-09       | % CHANGE    | 2008-09      |
|--------------------------------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|--------------|
|                                      |              |              |               |               |               |               |               |               |               |               |             | Frozen***    |
| <b>GENERAL GOVERNMENT</b>            |              |              |               |               |               |               |               |               |               |               |             |              |
| Commission                           | 5.00         | 5.00         | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 0%          | 0.00         |
| County Administrator                 | 6.00         | 7.00         | 10.00         | 10.00         | 9.00          | 9.00          | 10.00         | 8.00          | 8.00          | 7.00          | -13%        | 0.00         |
| Media Relations                      | 0.00         | 0.00         | 0.00          | 0.00          | 3.00          | 4.00          | 5.00          | 5.00          | 5.00          | 5.00          | 0%          | 1.00         |
| County Attorney                      | 11.00        | 11.00        | 11.00         | 11.00         | 11.00         | 12.00         | 12.00         | 15.00         | 22.00         | 24.00         | 9%          | 1.00         |
| Information Technology               | 44.50        | 47.50        | 52.50         | 54.50         | 54.50         | 60.50         | 60.50         | 59.50         | 57.50         | 55.50         | -3%         | 16.00        |
| Research & Education Park            | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 2.00          | 2.00          | 2.00          | 2.00          | 0%          | 0.00         |
| <b>Total General Government</b>      | <b>66.50</b> | <b>70.50</b> | <b>78.50</b>  | <b>80.50</b>  | <b>82.50</b>  | <b>90.50</b>  | <b>94.50</b>  | <b>94.50</b>  | <b>99.50</b>  | <b>98.50</b>  | <b>-1%</b>  | <b>18.00</b> |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>ADMINISTRATIVE SERVICES</b>       |              |              |               |               |               |               |               |               |               |               |             |              |
| Management and Budget                | 7.00         | 8.00         | 11.00         | 11.00         | 11.00         | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 0%          | 1.00         |
| Human Resources/Risk Mgt             | 9.25         | 9.25         | 9.25          | 9.25          | 10.25         | 10.25         | 10.88         | 10.88         | 10.88         | 10.88         | 0%          | 2.63         |
| Purchasing                           | 8.50         | 8.50         | 8.50          | 8.50          | 8.50          | 8.50          | 8.50          | 8.50          | 5.50          | 5.50          | 0%          | 1.50         |
| Central Services                     | 49.00        | 74.00        | 81.50         | 81.75         | 80.75         | 83.38         | 87.38         | 87.38         | 82.88         | 82.88         | 0%          | 15.13        |
| <b>Total Administrative Services</b> | <b>73.75</b> | <b>99.75</b> | <b>110.25</b> | <b>110.25</b> | <b>113.55</b> | <b>111.13</b> | <b>115.76</b> | <b>115.76</b> | <b>108.26</b> | <b>108.26</b> | <b>0%</b>   | <b>20.26</b> |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>COUNTY EXTENSION OFFICE</b>       |              |              |               |               |               |               |               |               |               |               |             |              |
| Agriculture                          | 14.40        | 14.90        | 18.80         | 20.00         | 21.00         | 20.72         | 20.72         | 21.50         | 22.50         | 21.50         | -4%         | 5.00         |
| <b>Total County Ext. Office</b>      | <b>14.40</b> | <b>14.90</b> | <b>18.80</b>  | <b>20.00</b>  | <b>21.00</b>  | <b>20.72</b>  | <b>20.72</b>  | <b>21.50</b>  | <b>22.50</b>  | <b>21.50</b>  | <b>-4%</b>  | <b>5.00</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>COMMUNITY SERVICES</b>            | <b>6.20</b>  | <b>6.20</b>  | <b>7.20</b>   | <b>7.20</b>   | <b>9.20</b>   | <b>9.20</b>   | <b>14.20</b>  | <b>16.20</b>  | <b>16.20</b>  | <b>16.20</b>  | <b>0%</b>   | <b>5.00</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>CULTURAL AFFAIRS</b>              |              |              |               |               |               |               |               |               |               |               |             |              |
| Administration                       | 0.00         | 0.00         | 0.00          | 2.00          | 1.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 0%          | 0.00         |
| Historical Museum                    | 3.85         | 3.85         | 4.35          | 4.35          | 5.10          | 5.10          | 5.50          | 5.50          | 4.00          | 4.00          | 0%          | 1.00         |
| Marine Center                        | 0.00         | 1.00         | 2.00          | 2.00          | 2.00          | 2.00          | 3.00          | 3.00          | 3.00          | 3.00          | 0%          | 1.00         |
| Post Office Museum                   | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 3.00          | 3.00          | 0.00          | 0.00          | -100%       | 0.00         |
| UDT Seal Museum                      | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | -100%       | 0.00         |
| <b>Total Cultural Affairs</b>        | <b>3.85</b>  | <b>4.85</b>  | <b>6.85</b>   | <b>7.85</b>   | <b>8.60</b>   | <b>9.10</b>   | <b>13.50</b>  | <b>13.50</b>  | <b>9.00</b>   | <b>9.00</b>   | <b>0%</b>   | <b>2.00</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>ECONOMIC &amp; STRATEGIC DEV.</b> | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>5.00</b>   | <b>3.50</b>   | <b>-30%</b> | <b>2.50</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>ENVIRONMENTAL RESOURCES</b>       |              |              |               |               |               |               |               |               |               |               |             |              |
| Administration                       | 0.00         | 0.00         | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 0%          | 0.00         |
| Education & Outreach/ Oxbow          | 0.00         | 0.00         | 3.00          | 4.00          | 4.00          | 4.00          | 5.17          | 5.17          | 5.17          | 5.00          | -3%         | 1.00         |
| Environmental Lands                  | 0.00         | 0.00         | 4.00          | 5.00          | 5.00          | 6.00          | 7.00          | 8.00          | 8.00          | 8.00          | 0%          | 3.00         |
| Environmental Regulations            | 0.00         | 0.00         | 3.00          | 3.00          | 3.00          | 4.00          | 5.00          | 7.00          | 7.00          | 7.00          | 0%          | 1.00         |
| <b>Total Environmental Resources</b> | <b>0.00</b>  | <b>0.00</b>  | <b>12.00</b>  | <b>14.00</b>  | <b>14.00</b>  | <b>16.00</b>  | <b>19.17</b>  | <b>22.17</b>  | <b>22.17</b>  | <b>22.00</b>  | <b>-1%</b>  | <b>5.00</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>GRANT RESOURCES/ DISASTER REC</b> | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>4.00</b>   | <b>4.50</b>   | <b>4.00</b>   | <b>-11%</b> | <b>1.50</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>GROWTH MANAGEMENT</b>             |              |              |               |               |               |               |               |               |               |               |             |              |
| Administration                       | 4.00         | 4.00         | 4.00          | 4.00          | 4.00          | 8.00          | 10.00         | 15.00         | 15.00         | 13.00         | -13%        | 3.00         |
| Planning                             | 9.00         | 11.00        | 13.00         | 13.00         | 13.00         | 15.00         | 17.00         | 12.00         | 12.00         | 14.00         | 17%         | 1.00         |
| Economic Development                 | 4.00         | 4.00         | 4.00          | 3.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | -100%       | 0.00         |
| GIS/Technical Services               | 5.00         | 3.00         | 5.00          | 5.00          | 6.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | -100%       | 0.00         |
| Resource Protection                  | 3.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | -100%       | 0.00         |
| Tourism                              | 2.50         | 2.50         | 4.00          | 4.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | -100%       | 0.00         |
| Tourism & Economic Development       | 0.00         | 0.00         | 0.00          | 7.00          | 7.00          | 6.00          | 6.00          | 5.00          | 0.00          | 0.00          | -100%       | 0.00         |
| <b>Total Growth Management</b>       | <b>27.50</b> | <b>24.50</b> | <b>30.00</b>  | <b>29.00</b>  | <b>31.00</b>  | <b>29.00</b>  | <b>33.00</b>  | <b>32.00</b>  | <b>27.00</b>  | <b>27.00</b>  | <b>0%</b>   | <b>4.00</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>LIBRARY</b>                       | <b>67.80</b> | <b>67.80</b> | <b>71.20</b>  | <b>76.44</b>  | <b>76.44</b>  | <b>76.16</b>  | <b>78.52</b>  | <b>78.52</b>  | <b>77.52</b>  | <b>73.52</b>  | <b>-5%</b>  | <b>17.50</b> |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>MOSQUITO CONTROL</b>              | <b>23.50</b> | <b>22.50</b> | <b>23.39</b>  | <b>23.39</b>  | <b>23.39</b>  | <b>26.87</b>  | <b>28.72</b>  | <b>31.90</b>  | <b>32.14</b>  | <b>32.64</b>  | <b>2%</b>   | <b>5.48</b>  |
|                                      |              |              |               |               |               |               |               |               |               |               |             |              |
| <b>PARKS AND RECREATION</b>          |              |              |               |               |               |               |               |               |               |               |             |              |
| Administration                       | 5.00         | 5.00         | 5.00          | 6.00          | 6.00          | 6.00          | 6.00          | 7.00          | 6.00          | 6.00          | 0%          | 2.00         |
| Civic Center                         | 13.25        | 11.80        | 11.25         | 11.25         | 11.25         | 11.25         | 0.00          | 0.00          | 0.00          | 0.00          | -100%       | 0.00         |
| Fairgrounds                          | 0.00         | 0.00         | 0.00          | 4.00          | 6.00          | 8.00          | 11.50         | 11.50         | 7.83          | 2.00          | -74%        | 2.00         |
| *Parks                               | 60.00        | 60.00        | 65.04         | 67.79         | 67.79         | 68.79         | 74.76         | 77.76         | 78.76         | 83.59         | 6%          | 18.17        |
| Recreation                           | 25.80        | 25.80        | 27.80         | 28.80         | 30.30         | 30.80         | 39.35         | 39.35         | 32.85         | 32.85         | 0%          | 4.80         |
| Savannas                             | 3.20         | 3.90         | 3.90          | 3.90          | 5.90          | 5.90          | 7.26          | 7.26          | 7.26          | 8.26          | 14%         | 2.26         |

## PERSONNEL HISTORY

|                                        | 1999-00       | 2000-01       | 2001-02       | 2002-03       | 2003-04       | 2004-05       | 2005-06       | 2006-07       | 2007-08       | 2008-09       | % CHANGE | 2008-09       |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|---------------|
|                                        |               |               |               |               |               |               |               |               |               |               |          | Frozen***     |
| Golf Course                            | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 25.00         | 0%       | 2.00          |
| Havert L. Fenn Center/SNS              | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 8.50          | 8.50          | 0%       | 1.50          |
| *Sports Complex                        | 12.00         | 12.00         | 13.88         | 13.88         | 13.88         | 13.88         | 14.88         | 14.88         | 14.88         | 14.88         | 0%       | 0.00          |
| <b>Total Parks and Recreation</b>      | <b>144.25</b> | <b>143.50</b> | <b>151.87</b> | <b>160.62</b> | <b>166.12</b> | <b>169.62</b> | <b>178.75</b> | <b>182.75</b> | <b>181.08</b> | <b>181.08</b> | 0%       | <b>32.73</b>  |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>PORT AND AIRPORT</b>                |               |               |               |               |               |               |               |               |               |               |          |               |
| Airport                                | 5.00          | 5.00          | 7.50          | 7.50          | 7.50          | 7.50          | 8.50          | 9.50          | 8.50          | 8.50          | 0%       | 0.00          |
| Port**                                 | 0.00          | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0%       | 1.00          |
| <b>Total Port and Airport</b>          | <b>5.00</b>   | <b>5.00</b>   | <b>7.50</b>   | <b>7.50</b>   | <b>8.50</b>   | <b>8.50</b>   | <b>9.50</b>   | <b>10.50</b>  | <b>9.50</b>   | <b>9.50</b>   | 0%       | <b>1.00</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>PUBLIC SAFETY</b>                   |               |               |               |               |               |               |               |               |               |               |          |               |
| Central Communications                 | 49.00         | 50.00         | 50.00         | 54.00         | 59.00         | 62.50         | 65.50         | 68.50         | 69.00         | 68.50         | -1%      | 0.00          |
| Emergency Management                   | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.25          | 3.00          | -8%      | 0.00          |
| Animal Control                         | 3.60          | 3.60          | 4.00          | 4.00          | 4.00          | 4.00          | 4.50          | 4.50          | 4.50          | 4.50          | 0%       | 0.00          |
| RAD                                    | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.25          | 2.00          | -11%     | 0.00          |
| Marine Safety                          | 13.00         | 13.00         | 13.00         | 13.00         | 13.00         | 13.00         | 13.00         | 14.00         | 14.00         | 14.00         | 0%       | 4.00          |
| <b>Total Public Safety</b>             | <b>70.60</b>  | <b>71.60</b>  | <b>71.60</b>  | <b>76.00</b>  | <b>81.00</b>  | <b>84.50</b>  | <b>88.00</b>  | <b>92.00</b>  | <b>93.00</b>  | <b>92.00</b>  | -1%      | <b>4.00</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>PUBLIC WORKS</b>                    |               |               |               |               |               |               |               |               |               |               |          |               |
| Administration                         | 2.00          | 3.00          | 3.00          | 3.00          | 3.00          | 4.00          | 4.00          | 5.00          | 5.00          | 5.00          | 0%       | 1.00          |
| Engineering                            | 23.00         | 23.00         | 23.25         | 24.25         | 25.25         | 27.00         | 28.00         | 28.00         | 26.00         | 26.00         | 0%       | 5.00          |
| Erosion District                       | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 0%       | 0.00          |
| Code Compliance                        | 33.00         | 35.55         | 36.55         | 44.55         | 47.55         | 66.00         | 74.00         | 75.00         | 43.00         | 43.00         | 0%       | 12.00         |
| Recycling                              | 2.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | -100%    | 0.00          |
| Road & Bridge                          | 75.00         | 74.00         | 74.00         | 74.00         | 79.00         | 80.00         | 80.00         | 81.00         | 83.00         | 83.00         | 0%       | 20.00         |
| Stormwater MSTU                        | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 4.00          | 3.00          | 3.00          | 0%       | 1.00          |
| <b>Total Public Works</b>              | <b>139.00</b> | <b>139.55</b> | <b>140.80</b> | <b>149.80</b> | <b>158.80</b> | <b>182.00</b> | <b>191.00</b> | <b>195.00</b> | <b>162.00</b> | <b>162.00</b> | 0%       | <b>39.00</b>  |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>SOLID WASTE</b>                     | <b>29.00</b>  | <b>32.00</b>  | <b>33.00</b>  | <b>32.00</b>  | <b>39.00</b>  | <b>49.00</b>  | <b>53.00</b>  | <b>53.00</b>  | <b>48.00</b>  | <b>48.00</b>  | 0%       | <b>2.00</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>*SOIL &amp; WATER</b>               | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | 0%       | <b>0.00</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>STRATEGY &amp; SPECIAL PROJECTS</b> | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>1.00</b>   | <b>0.00</b>   | <b>0.00</b>   | -100%    | <b>0.00</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>TRANSPORTATION PLANNING ORG</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>5.00</b>   | <b>5.00</b>   | <b>5.00</b>   | 0%       | <b>0.00</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>UTILITIES</b>                       |               |               |               |               |               |               |               |               |               |               |          |               |
| *Utilities Operations                  | 5.00          | 6.00          | 7.33          | 8.33          | 8.33          | 9.33          | 10.33         | 10.33         | 10.00         | 10.00         | 0%       | 1.00          |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>VETERANS</b>                        | <b>6.80</b>   | <b>6.80</b>   | <b>7.55</b>   | <b>7.61</b>   | <b>8.90</b>   | <b>9.65</b>   | <b>10.15</b>  | <b>10.15</b>  | <b>8.15</b>   | <b>8.15</b>   | 0%       | <b>0.19</b>   |
|                                        |               |               |               |               |               |               |               |               |               |               |          |               |
| <b>TOTAL POSITIONS APPROVED:</b>       | <b>684.15</b> | <b>716.45</b> | <b>778.84</b> | <b>811.49</b> | <b>851.33</b> | <b>902.28</b> | <b>959.82</b> | <b>984.78</b> | <b>936.52</b> | <b>927.85</b> | -1%      | <b>166.16</b> |
| <b>PERCENT CHANGE EACH YEAR</b>        | <b>1.69%</b>  | <b>5.60%</b>  | <b>7.81%</b>  | <b>3.83%</b>  | <b>4.91%</b>  | <b>5.98%</b>  | <b>6.38%</b>  | <b>2.60%</b>  | <b>-4.90%</b> | <b>-0.93%</b> |          | <b>17.91%</b> |

\* This position in the past was not included in this report, 2002-2003 we implemented the changes.

-Personnel appropriations were collected from Budget Manuals, Department Directors, and Personnel and Payroll records. The Office of Mgmt & Budget has compiled the data and finalized the actual approvals for each year.

-In departments that restructuring has occurred in, the data has been modified to reflect the actual trend.

\*\* This position has been approved but is not funded.

\*\*\* Frozen positions are as of July 18, 2008.

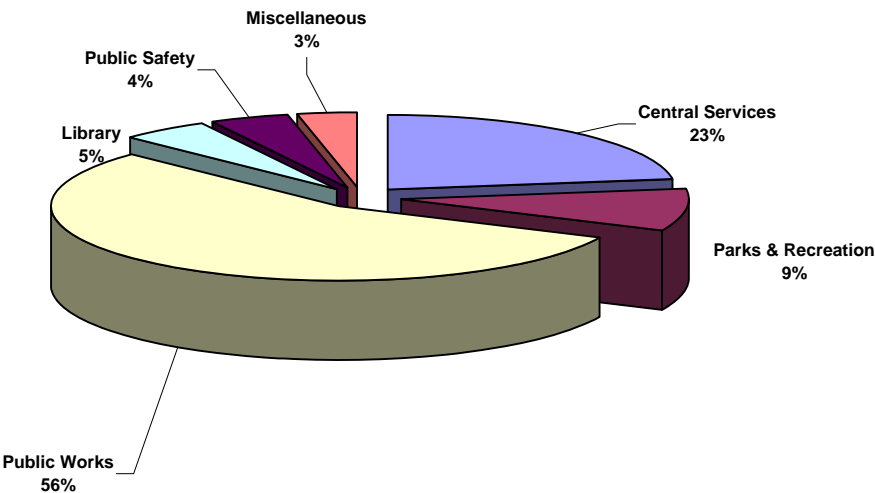
The following table provides a breakdown of capital expenditures from which the previous charts were based.

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN SUMMARY

| DEPARTMENT / DIVISION            | FY09                  | FY10                 | FY11                 | FY12                 | FY13                 | FIVE-YEAR<br>TOTAL    |
|----------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Central Services Capital         | \$ 31,116,416         | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 31,116,416         |
| Parks and Recreation             | \$ 12,565,599         | \$ 2,050,000         | \$ 410,854           | \$ 178,530           | \$ 86,764            | \$ 15,291,747         |
| Public Works                     | \$ 75,864,441         | \$ 11,816,710        | \$ 10,154,710        | \$ 17,700,000        | \$ 450,000           | \$ 115,985,861        |
| Library Capital                  | \$ 6,750,000          | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 6,750,000          |
| Public Safety                    | \$ 6,040,028          | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ 6,040,028          |
| Airport (includes grant funding) | \$ 15,427,202         | \$ 6,776,379         | \$ 5,230,366         | \$ 3,215,366         | \$ 11,503,366        | \$ 42,152,679         |
| Port (includes grant funding)    | \$ 5,609,103          | \$ 37,957,000        | \$ 100,000           | \$ 100,000           | \$ 100,000           | \$ 43,866,103         |
| Utilities                        | \$ 4,743,909          | \$ 8,701,852         | \$ 38,983,591        | \$ 34,847,565        | \$ 7,783,818         | \$ 95,060,735         |
| Environmental Resources          | \$ 14,519,982         | \$ 77,000            | \$ 77,000            | \$ 77,000            | \$ 77,000            | \$ 14,827,982         |
| Miscellaneous                    | \$ 4,673,302          |                      |                      |                      |                      | \$ 4,673,302          |
| <b>TOTAL ALL DEPARTMENTS</b>     | <b>\$ 177,309,982</b> | <b>\$ 67,378,941</b> | <b>\$ 54,956,521</b> | <b>\$ 56,118,461</b> | <b>\$ 20,000,948</b> | <b>\$ 375,764,853</b> |

The chart below shows the composition of the St. Lucie County Capital Plan by department/division for Fiscal Year 2008-2009.

**Distribution of Capital Expenditures  
Fiscal Year 2008-2009**



The chart below shows the composition of the St. Lucie County Capital Plan by department/division for the next five years.

**Distribution of Capital Expenditures  
Five-Year Total**

